

EXHIBIT D



Guidelines for you.

CBS POLICY GUIDE



CBS Policy Guide

This Policy Guide contains the CBS policies, procedures and programs for the CBS Radio staff employees.

This Policy Guide supersedes the policies, procedures and programs covered by the policy manuals or guides that were previously applicable to you. Previously issued policies pertaining to subjects not specifically covered in this Policy Guide will remain in effect until further notice. You are expected to review and comply with the provisions of this Policy Guide as well as any other policies promulgated by CBS, including but not limited to the CBS Corporation Business Conduct Statement.

From time to time, policies may be revised, deleted or new policies may be adopted. Any changes to existing policies or any new policies will be posted in the Policy Guide available on the CBS Radio Benefits website. Please refer to the Portal for confirmation on any policy. You should always consult with Human Resources if you need guidance or information on a particular policy or program. Violation of these policies may result in discipline up to and including termination.

This Policy Guide does not constitute a contract and nothing herein changes the at-will status of employees. Any written agreement or contract between an employee and CBS that alters these policies must be signed by the appropriate division management and approved by the CBS Chief Human Resources Officer.

The policies contained in this Policy Guide apply to all CBS Sports Network full-time staff employees, exempt and non-exempt. They also apply to employees covered under an applicable collective bargaining agreement, unless otherwise specified in that collective bargaining agreement, or a talent contract or a valid personal services agreement.

REPORTING AN INCIDENT

Individuals who believe they have experienced an incident of harassment, discrimination or retaliation that they believe is contrary to CBS policies are strongly urged to report their complaints *before* the conduct becomes severe or pervasive.

Report an incident of harassment, discrimination or retaliation to: Your immediate supervisor. Your department head. Any senior manager of the business unit. The CBS Human Resources Department. The CBS OpenLine at 1-877-CBS-0888 or 1-212-975-9913 (e-mail: CBSOpenline@cbs.com). The CBS Chief Human Resources Officer.

For more information, see Complaint Procedure.

What's inside

GENERAL EMPLOYMENT POLICIES

Non-Discrimination and Anti-Harassment Policy	2
Open Door Policy.....	4
AIDS/HIV.....	5
Workplace Safety.....	5
Workplace Surveillance	5
Workplace Violence	5
Drug Use and Alcoholism	6
Electronic Information Security Policies	7
Confidential Information.....	8
Access to Personnel Files	9
Reference Checks on Former Employees.....	9
Political Activity	9
Conflicts of Interest/Employment in Addition to a CBS Job.....	10
Participation in Company Programming.....	10
Gambling.....	10

YOUR WORKPLACE (EXPECTATIONS)

Office Hours and Punctuality.....	11
Time Records	11
Relationships in the Workplace	11
Personal Property	11
Company Access to Company Equipment	12
Tobacco-Free Workplace Policy	12
Firearms Policy	12
Legal Advice	13
Employee Loans	13
Mail Service.....	13
Children in the Workplace	13
Lactation Support Program	13
Pets and Animals in the Workplace	13
Phone Calls.....	13
Solicitations.....	14
Use of CBS Documents	14
Use of CBS Stationery	14
Use of CBS Logos	14

YOUR JOB (HIRING, PROMOTION, TRANSFERS, TERMINATION)

Age Eligibility for Employment	15
Background Check	15
Immigration Reform and Control Act	15
Job Openings	16
Employment of Relatives	16
Rehiring of Retirees.....	16
Rehiring of Employees.....	16
Re-employment During a Severance Pay Period	16
Service Date Definitions.....	17
Employee Promotions and Transfers	17
Per Diem Employment.....	18
Introductory Period for Full-Time Staff Employees	18
Discipline and Termination.....	18

TIME AWAY FROM WORK

Holidays	21
Personal Days	21
Vacation	22
Vacation Termination Pay.....	22
Vacation Policy: California Locations	23
Vacation Adjustments for Paid and Unpaid Leaves of Absence	23
Medical or Other Unscheduled Absences	24
Sick Days	24
Bone Marrow/Organ Donor Paid Time Off Policy	26
Illness-in-Family Days	26
Workers Compensation	26
Short Term Disability Program	27
Job Reinstatement Rights for Disability Leaves.....	29
Family and Medical Leave	29
Military Service	33
Maternity/Paternity Leave of Absence.....	34
Paid Parental Leave of Absence.....	34
Paid Leave for a Family Member's Terminal Illness	35
Personal Leave of Absence	35
Jury Duty.....	35
Bereavement (Death in Family)	35
Death of an Employee in Active Service.....	36

YOUR COMPENSATION AND BENEFITS

CBS Radio Benefits Website and Benefits Representatives	37
Compensation Approvals	37
Merit Increases	37
Base Hours and Overtime Payments to Non-Exempt Personnel	37
Meal Periods and Rest Periods	38
Overtime Worked in Another Department	39
Compensatory Time Off for Exempt Personnel	39
"On Call" Hours	39
Proper Payment of Wages	39
Adoption Assistance Program	41

NON-DISCRIMINATION AND ANTI-HARASSMENT POLICY

CBS is committed to a work environment in which all individuals are treated with respect and dignity. Each individual has the right to work in a professional atmosphere that promotes equal employment opportunities and prohibits discriminatory practices, including harassment. Therefore, CBS expects that all relationships among persons in the workplace will be business-like and free of bias, prejudice and harassment.

Equal Employment Opportunity

It is the policy of CBS to ensure equal employment opportunity without discrimination or harassment on the basis of race, color, national origin, religion, sex, age, physical disability, mental disability, medical condition, ancestry, alienage or citizenship status, marital status, creed, genetic information, height or weight, sexual orientation, military or veteran's status, gender, gender identity, gender expression, transgender status or any other characteristic protected by law. CBS prohibits and will not tolerate any such discrimination or harassment.

Although the CBS Chief Human Resources Officer has the overall responsibility for the implementation of this policy, every CBS employee is expected to assist in the furtherance of this policy with responsibilities including:

1. Recruiting, hiring, training and promoting in all job classifications without regard to race, color, national origin, religion, sex, age, physical disability, mental disability, medical condition, ancestry, alienage or citizenship status, marital status, creed, genetic information, height or weight, sexual orientation, military or veteran's status, gender, gender identity, gender expression, transgender status or any other characteristic protected by law.
2. Basing decisions on employment so as to further the principle of equal employment opportunity.
3. Ensuring that promotion decisions are in accordance with principles of equal employment opportunity by imposing only valid requirements for promotional opportunities.
4. Ensuring that all personnel actions and practices are administered in a fair, equal and consistent manner.

Definitions of Harassment

a. Sexual harassment constitutes discrimination and is illegal under federal, state and local laws. For the purposes of this policy, sexual harassment is defined, as in the Equal Employment Opportunity Commission Guidelines, as unwelcome sexual advances, requests for sexual favors and other verbal or physical conduct of a sexual nature when, for example: (a) submission to such conduct is made either explicitly or implicitly a term or condition of an individual's employment; (b) submission to or rejection of such conduct by an individual is used as the basis for employment decisions affecting such individual; or (c) such conduct has the purpose or effect of unreasonably interfering with an individual's work performance or creating an intimidating, hostile or offensive working environment.

Sexual harassment may include a range of subtle and not so subtle behaviors and may involve individuals of the same or different gender. Depending on the circumstances, these behaviors may include, but are not limited to: unwanted sexual advances or activity or requests for sexual favors; sexual jokes and innuendo; verbal abuse of a sexual nature; commentary about an individual's body, sexual prowess or sexual deficiencies; leering, catcalls or touching; insulting or obscene comments or gestures; display or circulation in the workplace of sexually suggestive objects or pictures (including through e-mail); and other physical, verbal or visual conduct of a sexual nature. *Sex-based harassment* — that is, harassment not involving sexual activity or language (e.g., male manager yells only at female employees and not males) — may also constitute discrimination if it is severe or pervasive and directed at employees *because of their sex*.

b. Harassment on the basis of any other protected characteristic is also strictly prohibited. Under this policy, harassment is verbal or physical conduct that denigrates or shows hostility or aversion toward an individual because of his/her race, color, national origin, religion, sex, age, physical disability, mental disability, medical condition, ancestry, alienage or citizenship status, marital status, creed, genetic information, height or weight, sexual orientation, military or veteran's status,



gender, gender identity, gender expression, transgender status or any other characteristic protected by law or that of his/her relatives, friends or associates, and that: (a) has the purpose or effect of creating an intimidating, hostile or offensive work environment; b) has the purpose or effect of unreasonably interfering with an individual's work performance; or (c) otherwise adversely affects an individual's employment opportunities.

Harassing conduct includes, but is not limited to: epithets, slurs or negative stereotyping; threatening, intimidating or hostile acts; denigrating jokes and display or circulation in the workplace of written or graphic material that denigrates or shows hostility or aversion toward an individual or group (including through e-mail).

Individuals and Conduct Covered

These policies apply to all applicants and employees, and prohibit harassment, discrimination and retaliation whether engaged in by fellow employees, by a supervisor or manager or by someone not directly connected to CBS (e.g., an outside vendor, consultant or customer).

Conduct prohibited by these policies is unacceptable in the workplace and in any work-related setting outside the workplace, such as during business trips, business meetings and business-related social events.

Any employee who engages in such harassment by any means, including in person and/or through the use of e-mail, voicemail, telephone, audio or video devices and/or computer or hard-copy documents, will be subject to discipline, up to and including termination.

Retaliation Is Prohibited

CBS prohibits retaliation against any individual who reports discrimination or harassment or participates in an investigation of such reports. Retaliation against an individual for reporting harassment or discrimination or for participating in an investigation of a claim of harassment or discrimination is a serious violation of this policy and, like harassment or discrimination itself, will be subject to disciplinary action.

Complaint Procedure

■ Reporting an Incident of Harassment, Discrimination or Retaliation

CBS strongly urges the reporting of all incidents of discrimination, harassment or retaliation, regardless of the offender's identity or position. Individuals who believe they have experienced conduct that they believe is contrary to CBS's policy or who have concerns about such matters should report their complaints to their immediate supervisor, their department head, any senior manager of the business unit, their local Human Resources representative, the CBS OpenLine which is the compliance telephone line at 1-877-CBS-0888 or 1-212-975-9913 (e-mail: CBSOpenline@cbs.com), the CBS Human Resources Department, or the CBS Chief Human Resources Officer *before* the conduct becomes severe or pervasive. Individuals should not feel obligated to file their complaints with their immediate supervisor first before bringing the matter to the attention of one of the other CBS designated representatives identified above. Supervisors who receive a complaint of a violation of this policy must promptly report the complaint to the CBS Human Resources Department or to the CBS Compliance Officer. Early reporting and intervention have proven to be the most effective method of resolving actual or perceived incidents of harassment. Therefore, while no fixed reporting period has been established, CBS strongly urges the prompt reporting of complaints or concerns so that rapid and constructive action can be taken. CBS will make every effort to stop alleged harassment before it becomes severe or pervasive, but can only do so with the cooperation of its staff/employees.

The availability of this complaint procedure does not preclude individuals who believe they are being subjected to harassing conduct from promptly advising the offender that his or her behavior is unwelcome and requesting that it be discontinued.

■ The Investigation

Any reported allegations of harassment, discrimination or retaliation will be investigated promptly, thoroughly and impartially. The investigation may include individual interviews with the parties involved and, where necessary, with individuals who may have observed the alleged conduct or may have other relevant knowledge. Each complainant will receive a written response following the completion of the investigation which will state whether corrective action was taken. In the usual course

CBS will endeavor to complete investigations within a reasonable period of time. Where the circumstances are more complicated, CBS will endeavor to complete the investigation within forty-five days and will notify the complainant if they are unable to do so.

Confidentiality will be maintained throughout the investigatory process to the extent consistent with adequate investigation and appropriate corrective action.

■ **Responsive Action**

Misconduct constituting harassment, discrimination or retaliation will be dealt with promptly and appropriately. Responsive action may include, for example, training, referral to counseling, monitoring of the offender and/or disciplinary action such as warning, reprimand, withholding of a promotion or pay increase, prospective reduction of wages, demotion, reassignment, temporary suspension without pay or termination, as CBS believes appropriate under the circumstances.

Additional Information About These Policies

Individuals who have questions or concerns about these policies should talk with their local Human Resources representative or a member of the CBS Human Resources Department.

Finally, these policies should not, and may not, be used as a basis for excluding or separating individuals of a particular gender, or any other protected characteristic, from participating in business or work-related social activities or discussions in order to avoid allegations of harassment. The law and the policies of CBS prohibit disparate treatment on the basis of sex or any other protected characteristic, with regard to terms, conditions, privileges and perquisites of employment. The prohibitions against harassment, discrimination and retaliation are intended to complement and further these policies, not to form the basis of an exception to them.

OPEN DOOR POLICY

CBS and its employees and supervisors at every level have a mutual interest in having an efficient and systematic procedure for resolving problems. CBS promotes an open door policy that encompasses specific, yet flexible, procedures that enable employees to air individual problems promptly so that differences, misunderstandings or grievances can be resolved effectively. NO EMPLOYEE WILL IN ANY WAY BE PENALIZED FOR PURSUING

CONCERNS OR PROBLEMS THROUGH THIS PROCEDURE. This procedure in no way usurps management judgment, but serves to focus and facilitate the decision-making process.

An employee who has an issue or concern should address it in the following manner:

1. If an employee has a problem on the job or other work-related concern, it should be addressed with the employee's immediate supervisor as the first step in the chain of command. If the immediate supervisor cannot provide an immediate response, the supervisor will tell the employee when an answer can be expected, within a reasonable time period. If an employee is having a direct problem with his or her immediate supervisor, the employee may go to the next level of management to begin the open door process.

Although most problems will be resolved in discussions with the immediate supervisor, some may not. If an employee believes that a problem is still unresolved after the immediate supervisor has provided a response, the employee should say so.

2. If the concern or problem remains unresolved, the employee may then present the situation to the next level of management, normally the department head. The department head will listen to the problem and will also ask for information from the employee's immediate supervisor. The department head will respond as soon as possible. If the department head cannot provide a response within a reasonable time period, the employee will be advised as to when an answer may be expected.

3. If the problem is not resolved at this level, the concern or issue should be discussed with the local Human Resources representative.

4. The process may proceed up through the managerial organization to a member of senior management.

At any time during this process, an employee or manager may consult with Human Resources for advice and interpretation of Company policy. Similarly, if an employee does not feel comfortable addressing his or her concerns with a direct supervisor or someone in the management chain, the employee may go directly to the Human Resources representative with his or her concerns. Human Resources' role is to serve as a catalyst for communication between the employee and the supervisor, to ensure compliance with Company policies and to provide consistency in the resolution of employee problems or

concerns. Human Resources' assistance is primarily advisory, and the resolution of the employee problems and issues should ultimately be between the employee and management.

Employees covered under a collective bargaining agreement should use the grievance procedure under the applicable bargaining unit.

AIDS/HIV

AIDS (Acquired Immune Deficiency Syndrome) is to be treated the same as any other illness. CBS prohibits discrimination based on HIV status or AIDS in the terms and conditions of employment, including hiring, promotion and termination. In addition, CBS prohibits the refusal to work with an individual with AIDS or the refusal to cover assignments relating to HIV status or AIDS.

WORKPLACE SAFETY

The health and safety of employees and others on Company property is of the utmost concern. CBS constantly strives for the highest possible level of safety in all its operations. The Company is committed to compliance with all health and safety laws applicable to its businesses and enlists the help of all employees to ensure that work and public areas are free of hazardous conditions. CBS will make every effort to provide working conditions that are as healthy and safe as feasible. Employees are expected to be equally conscious of workplace safety, including abiding by proper work methods and procedures, reporting potential hazards, and abating known hazards. Unsafe working conditions in any work area that might result in an accident should be reported immediately to a supervisor. Employees who violate safety policies and procedures or are found to be negligent in the safe performance of their duties will face disciplinary action up to and including termination.

If an employee is injured in connection with employment, the employee must do the following as soon as possible: notify his or her supervisor, regardless of the severity of the injury, and file a workers compensation report of injury. For more information, see "Workers Compensation."

WORKPLACE SURVEILLANCE

CBS reserves the right to use video surveillance cameras in public areas for the protection of its employees and property.

WORKPLACE VIOLENCE

Acts or threats of physical violence, including intimidation, harassment, and/or coercion, which involve or affect the Company, occur on CBS's property, or in any way stem from employment at CBS will not be tolerated. Examples of workplace violence include, but are not limited to, the following:

- All threats or acts of violence occurring on Company premises, regardless of the relationship between the Company and the parties involved in the incident.
- All threats or acts of violence occurring off the Company premises involving someone who is acting in the capacity of a representative of the Company.
- All threats or acts of violence occurring off the Company premises involving an employee of CBS if the threats or acts affect the legitimate interests of the Company.
- All threats or acts of violence occurring off the Company premises if they arise from employment at CBS. Statements such as, "Let's take this outside and settle it" are not acceptable, nor are threats or acts of violence aimed at another employee at home or anywhere away from CBS.
- Any acts or threats resulting in the conviction of an employee or agent of the Company, or of an individual performing services for the Company on a contract or temporary basis, under any criminal code provision relating to violence or threats of violence which adversely affect the legitimate interests and goals of CBS.

Specific examples of conduct that may be considered threats or acts of violence include, but are not limited to, the following:

- Hitting or shoving an individual.
- Threatening an individual or his/her family, friends, associates, or property with harm.
- The intentional destruction or threat of destruction of Company property.
- Harassing or threatening communications, including but not limited to phone calls, letters or e-mails, text messages or messages delivered through social media sites.
- Harassing surveillance or stalking.
- The suggestion or intimation that violence is appropriate.
- Unauthorized possession or inappropriate use of firearms or weapons.

The Company's prohibition against threats and acts of violence applies to all persons involved in the Company's operation, including but not limited to CBS personnel, contract and temporary workers and anyone else on CBS property. Violations of this policy by any individual on CBS property, by any individual acting as a representative of CBS while off CBS property, or by any individual acting off of CBS property when his/her actions affect the Company's business interests or arise from the individual's employment at CBS will lead to disciplinary action up to and including termination and/or legal action as appropriate.

Every employee and every person on CBS property is required to report incidents of threats or acts of physical violence of which he/she is aware. The report should be made to the local Human Resources representative and the reporting individual's immediate supervisor, or to another supervisory employee if the immediate supervisor is not available. CBS will investigate the matter and take appropriate disciplinary and/or legal action, including but not limited to suspension and/or termination of any business relationship, reassignment of job duties, suspension or termination of employment, other disciplinary action, and/or criminal prosecution of the persons involved. Nothing in this policy alters any other reporting obligation established in Company policies or in state, federal, or other applicable law.

As noted in the Firearms Policy, the possession of firearms on Company property will be authorized only in extremely unusual circumstances.

DRUG USE AND ALCOHOLISM

CBS is committed to providing a safe work environment and to fostering the wellbeing and health of its employees. Therefore, CBS has established the following policy:

1. It is a violation of Company policy for any employee to manufacture, use, possess, sell, trade, offer for sale, or offer to buy illegal drugs or otherwise engage in the illegal use of drugs on or off the job.
2. It is a violation of Company policy for any employee to be on Company property or conduct Company business with illegal drugs or unauthorized controlled substances present in the body. Additionally, the excessive use of alcohol at business sponsored or related events on or off Company premises (including but not limited to client entertainment events, conferences, or conventions) is prohibited.

3. It is a violation of Company policy for any employee to use prescription drugs illegally. Nothing in this policy prevents the appropriate use of legally prescribed medications.
4. It is a violation of Company policy for any employee covered by the Department of Transportation's Federal Highway Administration (FHWA) drug and alcohol testing regulations to violate the Administration's existing regulations. No Commercial Drivers License (CDL) driver shall report for duty, remain on duty or perform a safety-sensitive function if the driver tests positive for controlled substances or adulterates or substitutes a specimen for a controlled substances test. Additionally, no CDL driver shall report for duty or remain on duty requiring the performance of safety-sensitive functions while having an alcohol concentration of .04 or greater.
5. Employees who violate this policy are subject to disciplinary action up to and including termination.

Employees with drug dependency or alcoholism problems who refer themselves for treatment may be eligible to receive rehabilitation treatment provided for in their respective benefit plans. For information on such programs, call the Company Employee Assistance Program at 1-800-582-4213.

CBS recognizes that poor or declining job performance may be caused by drug dependency or alcoholism. Employees will not be disciplined solely for suffering from alcoholism or drug dependency or for seeking rehabilitation treatment. However, the criteria for continued employment is acceptable job performance and adherence to Company policy. The existence of drug dependency or alcoholism or the seeking of rehabilitation treatment will not preclude disciplinary action – up to and including termination – against an employee involved in actions that would result in immediate dismissal, including but not limited to violation of Company policy, dishonesty, insubordination or misconduct. (See policy under "Immediate Discharge.")

Supervisors should contact the Senior Vice President, Security and Corporate Services (1-212-975-8454) in New York for assistance when unlawful activities are suspected.



Department of Transportation Drug and Alcohol Screening

In accordance with U.S. Department of Transportation (DOT) regulations, employees who drive specified commercial motor vehicles will be required to take a DOT Controlled Substance Test under the following circumstances: Pre-employment, random, when reasonable suspicion exists, post-accident, return to duty and follow-up cases. DOT alcohol tests are required for random, reasonable suspicion, post accident, return-to-duty and follow-up cases. Non-DOT regulated drivers and employees in "safety sensitive" positions may also be subject to drug and/or alcohol testing under the following circumstances: post-accident, when reasonable suspicion exists, return to duty, transfer to a safety sensitive position and follow-up cases. Employees who decline to take any test or who test positive will be subject to termination.

Access to the results of any drug or alcohol test will be restricted to those with a need to be so informed and in accordance with applicable law.

ELECTRONIC INFORMATION SECURITY POLICIES

This section contains an overview of the Company's Electronic Information Security Policies. To view the policies in full, please access them on the CBS Radio Benefits website. All employees are expected to be familiar with and abide by these policies. If you do not have access to a computer, please ask your local Human Resources representative for a copy of the policies.

E-mail, voice mail or other forms of electronic communication are provided to facilitate the Company's business operations and should be used only for business purposes. Authorized personnel have access to e-mail, voice mail and other forms of electronic communication. Employees should understand that messages they receive and send are not private.

To safeguard and protect the proprietary, confidential and business-sensitive information of CBS and to ensure that the use of electronic and telephonic communication systems and business equipment is consistent with CBS's business interests, authorized representatives of CBS may monitor the use of such equipment from time to time. Such monitoring may include, but is not limited to, printing and reviewing all e-mail entering, leaving or stored in the system.

As with any other type of communication between CBS employees, comments or visual materials that are threatening, or that are offensive in terms of race, color, national origin, religion, sex, age, disability, alienage or citizenship status, marital status, creed, genetic information, height or weight, sexual orientation, veteran's status, gender identity or gender expression or any other characteristic protected by law will not be tolerated. Any employee who engages in such harassment or other misuse of Company assets will be subject to discipline, up to and including termination.

Internet Use and Social Media Policy

For more details and additional policies applicable to social media, please refer to the CBS Social Media Policy on the CBS Radio Benefits website.

Internet access is provided for business use. Employees using the Internet must do so appropriately in conducting Company business and should be aware of current security practices within the Company when sending confidential information across the Internet.

Misuse of the Internet can result in disciplinary action, up to and including termination. Some examples of behavior that could result in disciplinary action are:

- Unlawfully downloading electronic files.
- Uploading Company materials to any site such as YouTube, Facebook, etc.
- Violating copyright or other legal rights in any software or electronic files.
- Downloading offensive files or files inappropriate for the workplace such as pornographic materials.
- Sending threatening messages/files.
- Sending messages/files that may violate the CBS Non-Discrimination and Anti-Harassment Policy.
- Sending chain letters through e-mail.
- Attempting to access any computer system without proper authorization.
- Sending or posting confidential information.
- Refusing to cooperate with management concerning Internet access.
- Using Company time and resources for personal gain.

Company Access to Computers

Personal computers and software provided for employee use are the sole property of the Company. All electronic pass codes are the property of CBS. Authorized personnel have the right to access any computer for legitimate business reasons, including but not limited to security, law enforcement, legal reasons, quality control, or to determine if there have been violations of Company policy. Therefore, employees should understand that no document is private.

Use of Personal Electronic Equipment for CBS Business

If an employee elects to conduct CBS business on a personally owned electronic device, such as a personally owned desktop computer, laptop, iPad, smart phone or similar device, such use shall constitute the employee's permission to allow CBS to inspect such devices and to retrieve and preserve data from such devices as CBS deems necessary for the conduct of its business and compliance with its policies and the law. Additionally, such devices may be subject to seizure and quarantine in connection with civil and criminal legal proceedings. Employees should also be aware that their refusal to comply with a reasonable and legitimate request for access to information stored on a personal device that is used for work may result in discipline up to and including termination of employment.

The following rules shall apply to any employee's use of personally owned electronic equipment for CBS business:

1. All CBS work must be password-protected and time out for inactivity after no more than 60 minutes. Additionally, any CBS work that discloses personal information about CBS employees must be encrypted. Employees should consult with their CBS IT representatives to ensure that these features are active on their personal devices. Additionally, the employee must allow CBS to install software on the personally owned electronic device that will wipe the device clean upon the employer's transmission of a "kill command" in the event the device is lost, stolen or otherwise compromised.
2. All CBS policies applicable to your work on CBS-issued electronic devices also apply to your CBS work on personally owned electronic devices, including but not limited to those policies pertaining to the protection of confidential business information and sensitive employee and customer data, workplace harassment and discrimination.

3. Personal accounts may not be used to conduct CBS business. The Company's grant of permission to use a personal device for work does not constitute permission to use a personal account, such as text messaging through the employee's cell service provider or exchanging e-mail through a personal web-based account. All CBS work should be transmitted through a CBS-sponsored network.
4. The loss or theft of a personally owned electronic device on which CBS work has been performed must be reported to CBS IT and the affected employee's immediate supervisor immediately.
5. Any employee who uses a personally owned electronic device for CBS work must execute a release that will be provided by CBS before such work is undertaken. The release grants CBS permission to (a) transmit a kill command to the personally owned electronic device in the event it is lost, stolen or otherwise compromised, (b) inspect such devices and to retrieve and preserve data from such devices as CBS deems necessary for the conduct of its business and compliance with its policies and the law, (c) take custody of and quarantine such devices in connection with civil and criminal legal proceedings, and (d) upon termination of employment for any reason, access the device to review any CBS information that it may contain. In the event the departing employee does not consent to such review or if CBS deems the device to have been compromised, CBS shall have the right to transmit a kill command to the employee's personally owned electronic device.

CONFIDENTIAL INFORMATION

In the course of work, employees have access to confidential information regarding various phases of the Company's business. All employees are responsible for respecting the confidential nature of such information. Copying documents without permission, or supplying documents or confidential information by any means to any unauthorized party without permission, may result in discipline up to and including termination. When in doubt about the confidential nature of information, it is best to have all inquiries for such information referred to the next level of supervision. Further guidance on confidential information may be found in the CBS Business Conduct Statement as well as the section on "CBS Documents."

Additionally, you are prohibited from recording the conduct of any CBS business via tape recorder, electronic recording device or any other non-manual or non-written means. Any exception to this prohibition must be fully compliant with applicable law and requires express authorization from one of your Company's attorneys or a CBS Corporation attorney.

ACCESS TO PERSONNEL FILES

CBS collects and maintains personal information on employees for business, regulatory and legal purposes.

Internal access to records by other CBS employees is limited to those authorized employees who require the data to perform their jobs with a legitimate "need to know."

Active employees desiring to review their personnel files may do so by making an appointment with their local Human Resources representative. A Human Resources staff employee will be present at the time of review to ensure that contents of files are kept intact. If the employee believes that the information contained in the personnel file is inaccurate or incomplete, written notification should be given to Human Resources. Items may not be removed from files by the employee. Accessing or attempting to access employee information without authorization is a violation of Company policy.

Former employees may not review their personnel files unless required by applicable law. Questions concerning applicable legal requirements should be referred to the CBS Law Department.

External access by third parties to specified employee information must be authorized in writing by the employee. Employees are able to authorize requests for proof of employment/income verification through the Work Number service. Details on how to provide access to the person or organization requesting the information may be found on the CBS Radio Benefits website, under the "Help Yourself" links on the homepage.

No salary information is released on former employees unless required by law. Requests of law enforcement agencies and subpoenas must be directed immediately to the CBS Law Department.

REFERENCE CHECKS ON FORMER EMPLOYEES

Discretion must be used when giving out information about former employees. In response to such inquiries, the Company will provide only the following factual information:

1. Dates of employment
2. Last position held

No employee of CBS should answer letters or telephone inquiries concerning former employees, but should direct all such inquiries to the local Human Resources representative who will refer the request to the Work Number service.

This policy also applies to career social networking sites including LinkedIn, Facebook, etc. CBS employees should not provide written recommendations to current or former employees on these or similar sites.

Although the Company does not provide reference letters to former employees, certain states (Indiana and Missouri, for example) have statutes requiring the issuance of "service letters" to terminated employees who make written requests for such letters. Other states may have requirements regarding the time frame for the issuance of these letters. Questions may be referred to the CBS Law Department for clarification of the legal requirements at each location.

POLITICAL ACTIVITY

CBS recognizes and encourages the right of all employees of all political persuasions to exercise their individual rights to vote, contribute and participate in national, state and local political processes. The Company encourages its employees to speak for themselves, but at the same time it must always be clear that no employee's participation in the political or election process can be or should be represented as a CBS position.

Any mention of an employee's title, function or association with CBS as part of the signature of a campaign advertisement, press release or notice, or online "blogs" or otherwise, can be misunderstood and must be scrupulously avoided. CBS does not wish to have any employee's selection or endorsement of a candidate, party or issue appear to be influenced by the Company, nor does the Company want any perception to exist that favors a particular candidate, party or issue.

Employees' political preferences are their business, not the Company's, and the two should not be confused. Although these general principles apply to all employees, employees in our news businesses should be especially mindful of the prohibitions against participation in partisan political campaigns as embodied in their respective news standards dealing with public positions on controversial issues.

Any consideration of our corporate participation in the political process must take into account how others outside CBS may interpret the relationship of such actions to the operations of CBS's news divisions. It must always be clear to the public that partisan political considerations do not have any impact on the exercise of news judgments.

Simply stated, it is the policy of CBS that it will not take any part in any partisan political process in any form.

For information on political contributions and payments please refer to the CBS Business Conduct Statement for clarification of the policy.

CONFLICTS OF INTEREST/EMPLOYMENT IN ADDITION TO A CBS JOB

The CBS Corporation Business Conduct Statement (BCS), available on the CBS Radio Benefits website, sets forth the Company's Conflicts of Interest Policy. Employees are not permitted to engage in any act that constitutes an actual conflict of interest, including but not limited to employment in addition to CBS employment, unless the employee has first disclosed such contemplated act, and has been granted prior permission by management to engage in such act. Decisions regarding such potential or actual conflicts, including approval of the conduct or act at issue, or waiver of any conflict, are left to the discretion of management.

Questions concerning potential or actual conflict of interest situations, whether relating to other employment or otherwise, should be directed to management and Human Resources by completing and submitting a new Employee, Officer and Director Certification. If you are a full-time employee and have a company-issued e-mail address, please complete the Certification via the CBS Eye on Ethics website. If you do not have a company e-mail address, please complete a paper Certification form and return it to your Human Resources representative. You can obtain a blank paper Certification form from the CBS Radio Benefits website. You must complete a new Certification any time you become aware of a new conflict of interest or potential conflict of interest, or if your initial disclosures require updating.

PARTICIPATION IN COMPANY PROGRAMMING

Employees and members of their families are not eligible to appear as contestants, act as sponsors for contestants, or enter contests on any CBS programming, whether on broadcast television, radio, cable, online, mobile, motion picture, or any other form of media. Employees who appear as performers or contestants for programming produced by or for a competing network or company must get management approval *and* complete a new Employee, Officer and Director Certification prior to any such performance or participation. Employees who appear as performers on programming produced, broadcast or distributed by a CBS division or entity need only obtain prior management approval. Approval is contingent upon such performance not interfering with the employee's regular job responsibilities, at the sole discretion of management.

GAMBLING

It is a violation of Company policy for CBS employees to bet or gamble on events or programming where they have been involved in the production of such programming. Similarly, CBS executives may not bet or gamble on events with which CBS is involved. Such conduct is inconsistent with our responsibilities, may create the perception of a conflict of interest and is therefore totally unacceptable. Violation of this policy may be grounds for termination.

Your Workplace (Expectations)

This section of the CBS Policy Guide contains policies governing employee conduct in the workplace and related matters.

OFFICE HOURS AND PUNCTUALITY

There are no standard Company-wide office hours. Hours are set for employees in each department by the department head. Exceptions to these hours must be agreed upon in advance by the department head. All employees are expected to arrive on time and be at work at their respective starting times. Chronic lateness will not be tolerated, as it interferes with the normal operations of the department and places an undue burden on those employees who arrive and begin work on time. Any employee who is chronically late or absent may be subject to disciplinary action.

Employees covered by an applicable collective bargaining agreement are governed by the provisions in that agreement.

TIME RECORDS

In addition to the legal requirement to maintain hours of work records for non-exempt employees, the accurate completion of time records by all employees is extremely important to both the Company and its employees. All employees, both exempt and non-exempt, must maintain records that reflect all time worked and any time taken as vacation, sick days, etc. Employees who intentionally misrepresent time record information will be subject to disciplinary action, up to and including termination.

This information must be entered into the applicable Company system that records and tracks time and attendance. Department heads and/or supervisors are responsible for reviewing time and attendance records of those who report to them to ensure that the time entered is accurate, that any overtime recorded has been authorized, and for approving employee absences, including sick time, vacation time, personal days, etc. to ensure that employees are not exceeding their entitlement. Should an employee exceed his/her sick pay eligibility, it is the responsibility of the department head or supervisor to arrange for docking or suspension of pay, or recoupment, as appropriate, and subject to applicable law. The CBS Law Department should be consulted prior to taking such action.

RELATIONSHIPS IN THE WORKPLACE

In the event a personal relationship develops between two employees, and a supervisory relationship exists between them, the individual with management responsibility shall be required to bring the situation to the attention of his or her manager and Human Resources.

Each situation will be evaluated individually and, based on the facts of the particular situation, one of the employees involved may be required to transfer to another position or report to another manager. If there is no suitable alternative available, one of the individuals may be required to seek employment outside of the Company. The goal of this policy is not to dictate or otherwise define personal relationships, but to ensure that all employees are treated fairly and equitably and that there is no appearance of favoritism.

PERSONAL PROPERTY

Although CBS takes precautionary measures to prevent loss through theft, losses may occur. Therefore, CBS does not and cannot assume responsibility for the loss or theft of personal property brought onto Company premises or to CBS-sponsored work events. Employees can help prevent losses if they take the following steps: (a) never leave the work area with valuables lying about; (b) never leave wallets and pocketbooks unprotected; (c) lock office doors and desks at all times when an area is unattended; (d) never leave articles of personal value overnight in the workplace; and (e) do their part to limit the access of strangers or individuals who do not have CBS business to CBS's premises. Employees should immediately report thefts or the appearance of suspicious persons in their office to Security and/or their local Human Resources representative.

COMPANY ACCESS TO COMPANY EQUIPMENT

Although lockers, desks, file cabinets, or similar items are provided to employees for employee use, they are the sole property of the Company. Accordingly, the Company reserves the right to open and inspect desks, file cabinets, lockers, etc., as well as any contents, effects or articles contained therein, with or without an employee's consent or knowledge. From time to time, for the protection of all employees, or to protect the Company against attempted theft of its property or unlawful interference with the conduct of its business, it may be necessary for authorized CBS personnel to forcibly open such storage units (or any similar personal storage units which employees sometimes place on Company premises), without the prior knowledge or consent of the affected employee.

A decision to authorize a search of a desk, locker or other storage unit without the consent of the affected employee must be approved by CBS Human Resources.

Except in extremely urgent circumstances, the search should be performed in the presence of CBS security and/or the local Human Resources representative and a senior executive from the employee's division. Anything removed from an employee's storage unit by CBS personnel without the employee's consent must immediately be delivered to Security or a Human Resources representative for safekeeping.

It is preferred that a search of a storage unit takes place with the knowledge and in the presence of the affected employee. If an employee requests that another person be present when a storage unit is searched, that request should be honored if doing so will not unduly delay the investigation.

Certain employees will be directed to operate company-owned vehicles in connection with their job duties. Anyone operating, riding in or otherwise working out of a Company-owned vehicle should be aware that the Company reserves the right to inspect and search the vehicle without notice. Additionally, the Company may, in its sole discretion, monitor the operation and use of its vehicles through available technologies, including but not limited to GPS systems, video cameras and recording devices.

TOBACCO-FREE WORKPLACE POLICY

No use of tobacco or tobacco-like products, including but not limited to cigarettes, e-cigarettes or chewing tobacco, is permitted within any CBS workplace at any time. This policy applies to both employees and non-employee visitors of CBS. Smoking or otherwise using tobacco or tobacco-like products in any form — such as pipes, cigars, cigarettes or "vaping" with e-cigarettes — is prohibited. These products are known to cause serious lung diseases, heart disease and cancer. CBS provides a tobacco-free environment for all employees and visitors to comply with the law and to maintain a safe and healthy workplace environment.

FIREARMS POLICY

Employees and visitors are prohibited from carrying firearms or other weapons, whether concealed or in an open fashion, on CBS property, on CBS business, or any CBS remote production location. Any employee who does so will be disciplined up to and including termination.

In extremely unusual circumstances in which public law enforcement authorities may be unavailable to respond promptly to calls for their assistance, and there is reason to believe that the security of a CBS facility may be at risk – e.g., circumstances of violent civil unrest, city-wide blackout, natural disaster, etc. – the head of the facility may believe it prudent to have armed guards on duty at the facility for the protection of CBS personnel and property, and to safeguard the continued operations of the facility. In such circumstances, the head of the facility should immediately contact the Senior Vice President, Security and Corporate Services (1-212-975-8454) in New York. If these individuals agree that the circumstances so warrant, they will engage appropriate personnel to provide protection for the period of time that the circumstances justify their presence at the facility and will also ascertain that the individuals selected are properly licensed and trained, and have the responsible judgment appropriate for those who carry weapons. They will be instructed that they will be serving as private security guards for CBS and not as public police officers, and that they must avoid over-reactions and excessive use of force during any confrontations that may occur.

LEGAL ADVICE

The CBS Law Department cannot give personal legal advice to employees.

EMPLOYEE LOANS

Loans to employees by CBS are not permitted under any circumstances.

MAIL SERVICE

Only CBS business-related mail is sent out by sections processing mail. Personal mail, with or without postage affixed, should not be sent to the CBS mailroom. Personal mail should be placed in a U.S. Mail Chute or mailbox. CBS does not assume responsibility for personal mail and packages sent from or received at CBS facilities.

CHILDREN IN THE WORKPLACE

The workplace is not to be used for child care situations. This policy is established to avoid disruptions in the workplace, reduce property liability, and maintain the Company's professional work environment.

If it is unavoidable for an employee to bring a child to work, the employee must contact his or her supervisor as soon as possible to discuss the situation and obtain permission to have the child accompany the employee while working. Approval should take place before the child is brought to the workplace. In granting such approval, the supervisor may consider the following factors: the age of the child, how long the child needs to be present, the work environment in the employee's area, safety issues and any possible disruption to the work of the employee or his or her co-workers. Permission will only be granted in emergency situations.

A child who is unable to attend school or daycare due to illness will not be permitted to come to work with an employee parent or guardian. Personal days, vacation days, or, as required by applicable law, sick days may be available to an employee for such a contingency. In addition, in some locations, child care benefit programs may be available in such a situation. Employees should contact their local Human Resources representative for more information.

A child brought to the workplace in unavoidable situations will be the responsibility of the employee parent or guardian and must be accompanied by and be under the direct supervision of the employee parent or guardian at all times.

LACTATION SUPPORT PROGRAM

CBS Corporation provides a supportive environment to enable breastfeeding employees to express milk during work hours.

Employees who wish to express milk during their work day need to inform their supervisors and local Human Resources representative so that appropriate accommodations can be made to satisfy the needs of both the employee and the company.

In general, breastfeeding employees are allowed to express milk during work hours using their normal breaks and meal times. Additional time may be given if needed but there is no requirement that the individual be compensated for that additional time.

A private room with a lock on the door will be made available when needed for employees to express milk. A restroom is not satisfactory for this purpose.

Prenatal and postpartum breastfeeding information is available through the Employee Assistance Program (EAP) at 1-800-582-4213.

PETS AND ANIMALS IN THE WORKPLACE

Pets and animals are not permitted in any CBS facility at any time except as required by applicable law (e.g., service dogs required for a disability).

PHONE CALLS

While at work, employees are expected to exercise discretion in using hand-held cellular phones or similar devices (including "smart phones" and tablets) as well as when using company phones. Excessive personal calls during the workday can interfere with employee productivity and be distracting to others. Employees are asked to limit personal calls during the workday as much as possible. Flexibility will be provided in circumstances demanding immediate attention.

When the use of a cellular phone is necessary, employees are expected to be respectful of those around them by using a low voice when speaking and keeping the ringer off or setting it to "vibrate."

Safety Issues

The use of cellular phones or similar devices for making or receiving calls, checking e-mails, texting, accessing the Internet, or similar conduct is strictly prohibited for employees driving any vehicle on Company business or operating a Company-owned vehicle at any time. In jurisdictions where permitted by law, hands-free telephone devices may be used. In cases where states or municipalities have enacted more restrictive requirements, employees must comply with applicable laws. Texting or e-mailing while driving any vehicle on Company business or operating a Company-owned vehicle at any time is strictly prohibited under any circumstances.

SOLICITATIONS

No advertising materials may be posted or circulated in any manner whatsoever (including via e-mail) on CBS premises without approval of the Human Resources department or its local representatives. This includes solicitations of contributions of money or other things of value, the circulation of a political petition or an offer to sell merchandise.

USE OF CBS DOCUMENTS

Company documents, whether in hard copy, electronic or any other form, belong solely to the Company. Authorized personnel have the right to access any computer or hard-copy document for legitimate business reasons, including but not limited to security, law enforcement, legal reasons, quality control or to determine if there have been violations of Company policy. Therefore, employees should understand that no document is private and they have no expectation of privacy in any document they produce or store at the Company.

Company documents may not be given to anyone inside or outside of the Company without permission from an appropriate person in management. Company documents may not be utilized by individual employees or former employees for their own benefit, including without limitation for a book or article about CBS, unless permission is first obtained. Legal process exists so that a government agency, union, or employee's (or ex-employee's) attorney may obtain documents through proper legal channels.

Therefore, even these entities or individuals may not be provided with Company documents without having gone through the appropriate legal process. Requests for Company documents by these agencies, individuals or by any third party must be referred to the CBS Law Department.

Copying documents without permission or supplying documents to any unauthorized party may result in discipline, up to and including termination. See "Electronic Information Security Policies" for more information.

USE OF CBS STATIONERY

CBS stationery is to be used for Company business only. The mere use of CBS stationery for personal correspondence automatically involves the Company. It is impossible for the recipient, regardless of any denials, to differentiate between individuals acting on their own or as representatives of the Company.

USE OF CBS LOGOS

To safeguard the continuing rights of CBS in the "EYE" trademark, which is the distinctive symbol of the source and quality of CBS television programming and broadcasting services, a copy of all material making use of the trademark or CBS name on any physical objects must be cleared with the CBS Law Department. Please be advised that no employee of CBS has been authorized to use the "EYE," or the CBS name, on articles of merchandise. This policy also applies to all Company logos.

Your Job (Hiring, Promotion, Transfers, Termination)

This section of the CBS Policy Guide contains policies around CBS's employment practices and related matters.

AGE ELIGIBILITY FOR EMPLOYMENT

All employees – staff, per diem or freelance – must be at least 18 years of age in order to be employed by CBS.

BACKGROUND CHECK

Background checks must be performed for all full-time staff candidates for employment in compliance with the Fair Credit Reporting Act (FCRA), applicable collective bargaining agreements and any other additional state and federal requirements which may be indicated by the approved background check vendor or the CBS Law Department. Background checks will also be required for current employees under certain circumstances, such as a promotion or a transfer into a "safety sensitive" work function as defined below. Non full-time staff employees and independent contractors are covered by this policy at the discretion of the Company. If not previously performed, background checks must be performed when part-time, per diem or freelance employees become employed as staff.

The Human Resources representative for the applicable facility or his/her designated representative will initiate all background checks. All background checks must meet the requirements as defined by CBS Human Resources. **Before a final commitment of employment is made, applicants must be advised that in order to become employed, or remain employed, they must satisfactorily pass a background check. All employment offers are contingent upon the satisfactory completion of a background check.**

Minimum Background Check Requirements

- Social Security number verification
- Employment verification
- Education verification
- Criminal background search
- Where the position involves a license, appropriate verification with the licensing authority (e.g., law license, CPA degree, etc).

"Safety Sensitive" Jobs

All prospective full-time staff candidates who will be hired into positions that are performing "safety sensitive" work functions, including but not limited to operating a Company vehicle and/or machinery, climbing on structures at elevated heights, driving a commercial motor vehicle, or performing duties as transit workers, electricians, or news operations drivers may be required to have the additional checks listed below.

- Motor vehicle records search
- Pre-employment substance abuse testing

This policy applies to those employees in positions that are covered by the Department of Transportation's Federal Motor Carrier Safety Administration's 49 CFR Part 391 and 383 for operators of commercial motor vehicles (vehicles > 10,000 lbs. GVWR).

All current full-time and part-time, per diem or freelance employees who are transferring or are being promoted to a "safety sensitive" position may be required to complete the additional verifications needed for that job category. For more information see # 4 under Drug Use and Alcoholism.

IMMIGRATION REFORM AND CONTROL ACT

All employees (including per diems), upon being hired, must complete and return to the Human Resources representative the Employment Eligibility Verification form (I-9) within three business days of their hire, or in the case of employment for one day, by the end of that day. Failure to complete the form or provide acceptable documentation of employment eligibility will result in the withdrawal of any offer of employment. In the event that the Company learns that an employee does not have the legal right to work in the United States, the Company will terminate the employment relationship.

JOB OPENINGS

In all cases, applicable Equal Employment Opportunity (EEO) and/or FCC recruitment and hiring procedures must be followed. Under most circumstances, jobs will be posted on the CBS Applicant Tracking System (ATS). This is a vehicle for internal employees as well as external applicants to be informed about our open positions. Through the ATS the recruiters refer external job openings to the State Department of Labor and the Veteran and Disability sites.

EMPLOYMENT OF RELATIVES

A conflict of interest may occur when there are reporting relationships between family members who are employees of CBS. This may present the opportunity for that family member to benefit with respect to compensation, assignments, or other employment or business terms or conditions, which may be inconsistent with the interests of CBS.

Therefore, employees may not be in the position of directly supervising, directing or setting the pay for spouses, significant others, domestic partners, children, siblings or other close relatives.

Any situation involving an indirect reporting or supervisory relationship must be approved by Human Resources and the division president prior to making a job offer and proceeding with any terms and conditions of employment. If the relationship involves the senior executive in a business unit, it must be approved by the CBS Chief Human Resources Officer prior to the hire. Please refer to the CBS Business Conduct Statement for further information on this subject.

REHIRING OF RETIREES

Employees who are eligible to receive retirement benefits shall not be rehired if their employment was terminated, voluntarily or involuntarily, with an offer of re-employment prior to their departure. This includes an offer to rehire an employee in any capacity including staff, per diem or freelance. Retirees are generally eligible for rehire into staff or per diem positions if there was no agreement made to rehire that employee prior to termination. However, those employees who retired under the CBS Limited Period Special Retirement Programs of 1985, 1988 and 1995 are

not eligible for rehire unless a special exception is granted by the appropriate senior management. Requests for such exceptions must be approved by the CBS Chief Human Resources Officer. Those employees who retired under the Westinghouse permanent job separation provision are not eligible for rehire.

REHIRING OF EMPLOYEES

Whenever a department is considering rehiring a person who previously worked for CBS Corporation or any of its subsidiaries or divisions, the hiring department must obtain advance clearance for re-employment from the Human Resources Department. Managers who do not follow this procedure may be subject to disciplinary action. No offer to re-employ a former employee of CBS can be made in the absence of such clearance. Human Resources checks Company employment records to establish eligibility for re-employment.

For the purposes of this section, employees who have been terminated for the reasons set forth under "Immediate Discharge" or for performance issues generally are not eligible for rehire. Questions regarding all such situations should be directed to the Human Resources Department.

RE-EMPLOYMENT DURING A SEVERANCE PAY PERIOD

If a former employee is rehired for a full-time staff position during a severance pay period (as set forth in the applicable separation agreement) CBS policy is to terminate the severance pay as of the date of rehire. If the employee has been overpaid severance, CBS policy is to recoup the severance pay in excess of the off-payroll period to the extent permitted by applicable law. In the case of a represented employee, the policy is guided by the applicable collective bargaining agreement. Severance will not be paid twice for the same service. Therefore, because employees usually receive severance pay in accordance with their Company Seniority Date, the re-employment date – adjusted for severance paid – will be used for future severance pay purposes to avoid duplicate payments for prior years of service. If a terminated employee is re-employed in a per diem or freelance job during a severance pay period, this policy will not apply and the employee may continue to receive the agreed-upon severance pay.

SERVICE DATE DEFINITIONS

Date of Hire

The date of hire is the original date of first employment, including employment as a per diem, regardless of breaks in service. This date is not adjusted under any circumstances and is kept for historical purposes only.

Company Seniority Date

The Company Seniority Date reflects total full-time staff service (excluding per diem, freelance and part-time service) and is adjusted for all time off-payroll, including unpaid leaves of absence exceeding 30 consecutive days with the exception of approved military and other leaves of absence protected under applicable federal or state law (e.g., Family Medical Leave Act). This date is used for vacation entitlement, service awards, severance and disability pay calculations only. Other benefits, such as the pension, 401(k) and retiree medical are governed by the terms of those plans as fully described in the plan documents and/or the summary plan descriptions. Employees do not receive prior service credit toward their Company Seniority Date except as outlined under the Prior Service Credit policy.

The Company Seniority Date for employees who worked for an operation that was acquired by the Company depends upon the terms of the applicable acquisition agreement.

Prior Service Credit (This policy does not apply to employees rehired before January 1, 2003)

Employees who are rehired by the Company into a full-time staff position within 24 months of their termination date will be given credit for their previously recognized Company Seniority Date at the time of termination, and their Company Seniority Date will be appropriately adjusted to capture this service. This prior service credit applies to vacation entitlement, severance and disability pay. Service for purposes of the Company sponsored benefit plans is defined per the plan documents.

If an employee has received severance and is subsequently rehired into a full-time staff position at the Company, any future severance calculations will be based on the re-employment date. Severance will not be paid twice for the same period of time.

EMPLOYEE PROMOTIONS AND TRANSFERS

Normally employees are not eligible for promotion or transfer consideration outside their own department until they have completed one year of service in their present position. Naturally, qualified employees may be promoted within their own department at any time regardless of the length of time in the present position. A department head has the discretion to permit an employee to seek a promotion or transfer outside the immediate department earlier than the normal established timeframe. Employees covered under an applicable collective bargaining agreement are governed by the terms of that agreement.

Employees who have been in their position the appropriate period of time and have satisfactory performance are free to respond to job posting notices. Employees on written warning or currently performing unsatisfactorily or below expectations are not eligible for promotion or transfer.

Employees may be referred by Human Resources and interviewed by hiring executives without further clearance from their immediate supervisors. However, as a matter of courtesy, employees should talk with their supervisors whenever they are being considered for promotion or transfer, unless it is a purely exploratory interview. Any job offer is subject to a reference check by Human Resources of satisfactory performance in the current department. Increases must be cleared with Human Resources prior to making a salary offer to the employee being promoted or transferred.

When an employee is promoted or transferred to a position in another department or division, the former department is expected to release the employee to the new department within three weeks after the employee has been accepted for the job. This is true regardless of which category the job falls within (non-exempt or exempt) and whether or not a replacement has been found for the departing employee.

PER DIEM EMPLOYMENT

Per diems are normally hired on a short-term basis, generally to complete a specific task or project, with no expectation of continued employment. However, they may be hired to work any number of hours per week, for finite periods.

Per diems are considered temporary, and also may be referred to as temporary/freelance employees. As such, per diems do not have insured, funded or non-insured benefits other than the limited coverage of being eligible to participate in the CBS 401(K) Plan, provided they meet the plan's eligibility requirements specified in the summary plan description.

Per diems who have worked for at least 1250 hours during the year preceding the start of a leave of absence may be eligible for unpaid FMLA leave for up to 12 weeks for the birth or adoption of a child, to care for a spouse, child or parent who has a serious health condition, or because a serious health condition makes them unable to perform their job functions.

In California, subject to eligibility requirements, unpaid family leave may also be available to care for a domestic partner or the child of a domestic partner.

Per diems may be paid on an hourly, daily or weekly basis. Exempt per diems hired on a daily or weekly basis are not eligible for overtime. Non-exempt per diems must be paid on an hourly basis. For those per diems hired on an hourly basis, overtime is calculated at time and one half the hourly rate for all hours worked over 40 in one work week, exclusive of meal periods.

In California, overtime is also calculated after eight hours of work in one day, exclusive of meal periods.

If a per diem employee is selected for hire into an open full-time staff position, the per diem must satisfy the necessary background check before any final commitment of staff employment can be made.

All per diems should receive and sign the Per Diem Agreement indicating their understanding of their status, limited benefit coverage and the fact that there is no guarantee that they will be hired if the positions they are in become full-time staff. The Per Diem Agreement may be obtained from the Human Resources Department.

Per diem employees who are covered by an applicable collective bargaining agreement are governed by the terms of that agreement.

INTRODUCTORY PERIOD FOR FULL-TIME STAFF EMPLOYEES

During the first year of employment, full-time staff employees are considered to be in an introductory period. This is an opportunity for both the employee and the Company to ensure that each meets the other's expectations. Employees may be terminated without a warning at any time during the introductory period, for any lawful reason. Nothing herein shall in any way modify the at-will nature of the employment relationship. If a per diem or freelance employee transfers to full-time staff status, the introductory period would begin with the effective date of the status change, also known as the Company Seniority Date as defined in the "Service Date Definitions" section.

Employees covered under a collective bargaining agreement are governed by the terms of the applicable agreement.

DISCIPLINE AND TERMINATION

Written Warning for Full-Time Staff Employees

When, in the sole judgment of CBS management, a full-time staff employee beyond his/her one-year introductory period demonstrates unacceptable performance that has not been corrected by verbal discussions, a written warning may be issued. The purpose of this written warning is to clarify the areas in need of improvement and to give the employee an opportunity to demonstrate the willingness and ability to do the job. The warning should summarize the reason or reasons for such a warning and the corrective action required. The employee shall be advised that lack of immediate and sustained improvement will result in dismissal. The employee's performance and progress will be carefully evaluated and, if the performance does not improve to the point where the individual is meeting all of the requirements of the job, the employee will be terminated.

All written warnings should be reviewed with CBS Human Resources before being communicated to the employee. A copy of the written warning should be forwarded to the local Human Resources representative to be placed in the employee personnel file.

Management employees and employees who have been with the Company for less than one year may be terminated without a written warning. In addition, a written warning is not required for discharge of an employee in the event of a layoff or for reasons set forth in the "Immediate Discharge" section.

Employees covered by an applicable collective bargaining agreement are governed by the provisions in that agreement.

Discharge for Unsatisfactory Performance

No employee should be terminated without prior consultation with and approval by Human Resources. Where an employee is dismissed due to unsatisfactory performance, the supervisor should consult with Human Resources before informing the employee. The next level of management in the particular unit should also be advised in advance of all dismissals.

Employees covered by an applicable collective bargaining agreement are governed by the provisions in that agreement.

Immediate Discharge

The following categories are examples of conduct that may lead to immediate discharge, without issuance of a written warning. If management believes that an employee has engaged in such conduct, Human Resources must be notified immediately. If it is determined that an employee shall be discharged due to such conduct, the employee will not be eligible for severance pay. Termination for such conduct will not affect an employee's receipt of unused and accrued vacation pay upon termination or eligibility for vested pension and CBS 401(k) Plan benefits.

In the event CBS incurs a loss due to an employee's action (e.g. dishonesty) restitution is to be made to CBS to the extent permitted by applicable law. If warranted, civil action may be instituted. Additionally, if a violation of law is involved, CBS may report the matter to the appropriate law enforcement authorities.

Without modifying the at-will status of employees, the following categories are examples of conduct that may result in immediate discharge without the issuance of a written warning. The categories listed below are not exhaustive. Each situation is to be judged on a case-by-case basis. Employees covered by an applicable collective bargaining agreement are governed by the provisions in that agreement.

- **Dishonesty:** All types of dishonesty, including but not limited to: lying; the misuse of money or property; theft, or the taking of steps designed to lead to theft; the planning and carrying out of unauthorized possession or removal of Company property; attempts to circumvent internal accounting controls, policies and/or procedures; and forgery or the falsification of records.
- **Insubordination:** Failure or intentional refusal to follow directions or to perform assigned work; failure to comply with established practices; the use of profane or abusive language or gestures to a supervisor.
- **Violation of Company Policy:** Violation of any CBS policy, including but not limited to policies set forth in the CBS Business Conduct Statement.
- **Misconduct:** Conduct which is adverse to the safety and welfare of CBS or its employees, including, but not limited to, any actual or threatened act of violence to property or person; drug usage, possession or sale (see "Drug Use and Alcoholism"); misuse of CBS facilities, equipment or premises; unauthorized absences; negligence; the misuse or unauthorized sale of items bearing CBS's name, trademark, or logo; fighting or engaging in illegal activities during working hours or on CBS's facilities or premises; conviction for any felony or for any crime involving moral turpitude; any behavior which, in the sole discretion of CBS, endangers CBS's employees, premises, or property or presents a threat of such danger; or conduct involving violence, or the threat of violence, to any person or property.
- **Drugs and Alcohol:** Employees who are under the influence of alcoholic beverages, controlled substances or illegal drugs, or who possess, distribute, sell, purchase, or manufacture controlled substances or illegal drugs, while on Company property, while on duty, while at a work-related event, or while operating a vehicle or potentially dangerous equipment, either personal or leased to or owned by the Company, are in violation of Company policy and subject to immediate discharge. Employees subject to Department of Transportation regulations who decline to take a drug test or who test positive and employees who are intoxicated while on Company premises or Company business or who drive a Company vehicle while under the influence of drugs or alcohol are also subject to immediate discharge.

Severance Pay Guidelines and Eligibility

Full-time staff employees of CBS and its subsidiaries may be eligible to receive severance following the termination of employment by CBS under certain circumstances. Severance for employees covered under an applicable collective bargaining agreement will be determined under the applicable agreement. Staff talent employees are governed by the terms and conditions of their talent contracts.

Severance typically includes salary continuation for some period of time and, in all cases, is subject to the employee's execution of a general release and waiver of claims. The Company also reserves the right to make all or a portion of an employee's severance pay subject to mitigation. Please note that severance will, however, not be paid if an employee is terminated for cause, terminated for unsatisfactory performance, voluntarily resigns or retires, or fails to return to work from a disability leave or other leave of absence, or is subject to an employment agreement or account executive agreement on their termination date.

In addition, severance will not be paid if an employee of a CBS business unit that is sold or otherwise transferred is offered a comparable position with the acquiring company following the sale or transfer, or if a laid-off employee is offered a comparable position elsewhere in the company within the same locality, in either case even if the employee does not accept the offer. For more information about severance benefits, please contact your Manager or your Human Resources representative.

Time Away From Work

This section of the CBS Policy Guide contains CBS's vacation and other policies governing time away from work.

HOLIDAYS

CBS observes nine regular holidays each year and one floating holiday that is used to provide an additional long weekend when possible. The specific holidays for employees are announced each fall for the following year. Employees covered by an applicable collective bargaining agreement are governed by the holiday provisions in that agreement.

Generally, CBS holidays that fall on Saturday are observed on the preceding Friday, while Sunday holidays are observed on the following Monday.

Employees who are on a leave of absence, paid or unpaid, will not be eligible for holiday pay nor credited for any Company holidays that fall during their leave.

Holiday Compensation

Non-exempt employees who are requested to work on Company holidays receive, in addition to their regular pay, compensation at the overtime rate (time and one-half) for all hours worked, with a minimum of four hours time credit if their assignment is completed before four hours have elapsed.

At the discretion of senior management at a location, non-exempt full-time staff employees who work on Company holidays may be given compensating days off in lieu of any holiday payments. Provision of such compensating days off does not affect any entitlement to overtime payments for the time worked on the holiday pursuant to applicable law – see the example below.

Employees receive compensating time off in the form of an additional day off when a holiday falls on their scheduled day off and they are not required to work. These days should be taken within a reasonable period of time as they will not be paid out upon terminations.

Employees covered by an applicable collective bargaining agreement are governed by the provisions in that agreement.

Example: An employee who earns \$400.00 per week (\$10.00 per hour) works eight hours on Christmas Day. If the employee had not worked that day, she still would have been paid for it (\$80.00). Because the employee worked the holiday, she is now eligible for an additional eight hours of pay at her time and one-half rate or \$15.00 per hour x 8 hours (\$120.00). Her total compensation for the week would be \$520.00.

If this same employee preferred to take an approved compensating day, in addition to that day, she would still receive her overtime pay (an additional 50% of her rate of pay for the hours she worked or \$5.00 x 8 hours = \$40.00). In this case her pay for the week would be \$440.00, plus the additional day off.

PERSONAL DAYS

Full-time staff employees may individually select three paid personal days each year to be used for religious or ethnic observances, marriage, moving or any other personal reasons. These days give such employees the opportunity to attend to personal matters by taking days off that are not otherwise available under the regular CBS policy. Employees covered by an applicable collective bargaining agreement are governed by the provisions in that agreement.

Eligibility for these personal days is in accordance with the following schedule for those employees hired in the current year:

If Hired Between:	Eligibility:
January 1 and March 31	3
April 1 and June 30	2
July 1 and September 30	1
October 1 and December 31	None

Employees should request personal days in advance and receive approval from their immediate supervisor.

Except as otherwise provided by applicable law, personal days must be used within a calendar year and may not be carried over into the next year. Personal days are not paid out upon termination.

For California employees, any personal days not used within the calendar year will be carried over into the following year. However, the number of personal days the employee is eligible to receive in any year, including carryover days, may never total more than three. Up to three accrued and unused personal days will be paid at termination of employment.

VACATION

California employees should refer to "VACATION POLICY: CALIFORNIA LOCATIONS" for special provisions applicable to their state about vacation accrual, vacation carryover and vacation termination pay.

Employees receive two weeks of annual vacation upon hire with the following exceptions. During the first calendar year of employment, an employee's vacation entitlement is determined at the rate of one day per month from the month of hire through October. Therefore, an employee hired in January would get the full two weeks vacation allotment. There is no vacation eligibility in the present year for employees hired in November or December. Once an employee moves into the next calendar year, the full two weeks of vacation is available to be taken with management approval.

Vacation eligibility for employees with five or more years of service is as follows:

Beginning of the year in which the employee completes:	He/she will be eligible for:
5 years	3 weeks
10 years	4 weeks
25 years	5 weeks

Approval of vacation requests is up to the department head's discretion. CBS reserves the right to assign vacation days to employees when it is consistent with the Company's business interests to do so.

For employees on a compressed workweek schedule, vacation days should be adjusted to reflect the work schedule. For example, if an employee works a 10 hour day, for four days a week, and is entitled to two weeks of vacation, he/she is eligible for eight days of vacation.

Although vacation eligibility begins as of January 1 of the current year, the Vacation Termination Pay Policy governs vacation paid out to employees leaving the Company for any reason, except as otherwise required by applicable law.

This policy applies to employees working under a collective bargaining agreement which adopts company policy for vacation, but does not apply to employees working under a collective bargaining agreement which has its own vacation schedule, even if that schedule is identical to company policy.

VACATION TERMINATION PAY

Except where otherwise required by applicable law, employees who leave CBS for whatever reason will receive payment for unused vacation in accordance with the following schedule, minus any vacation days already taken:

Termination Date	Percent of Current Year's Vacation Entitlement Paid at Termination
January 1 - March 31	25%
April 1 - June 30	50%
July 1 - September 30	75%
October 1 - December 31	100%

Payments for unused vacation will be made only to a departing employee who has not already taken vacation equal to or greater than the number of days payable under the above schedule. Departing employees with less than one year of service will not be entitled to vacation pay except in the case of an involuntary layoff.

Vacation time cannot immediately precede an off-payroll termination date without prior approval from Human Resources. Employees who are taking a Personal Leave of Absence must exhaust all vacation and personal days prior to the leave. The Vacation Termination Pay Policy applies to all employees unless otherwise required by state law. Vacation termination pay for employees covered under a collective bargaining agreement is guided by the provisions of their agreement.

VACATION POLICY: CALIFORNIA LOCATIONS

Below is a chart detailing monthly vacation accrual rates based upon annual vacation eligibility.

Vacation Eligibility	Current Year Vacation Adjustment	Accrual per Month (40 Hour Week)
2 weeks	0.83 days per month	6.67 hrs
3 weeks	1.25 days per month	10.0 hrs
4 weeks	1.67 days per month	13.33 hrs
5 weeks	2.08 days per month	16.67 hrs

Vacation and Vacation Carryover

In California, employees are permitted to accrue additional vacation days until they reach their "accrual limit" for unused vacation days. The accrual limit is one and one half times the employee's annual vacation allotment. Unused vacation days accrued in the present calendar year, as well as unused and accrued vacation days carried over from prior years, count toward the accrual limit. Once the accrual limit is reached, employees will not be permitted to begin accruing additional vacation time until they have reduced (by taking vacation days) the number of unused vacation days so that they are under the accrual limit. At this time, employees may begin to accrue vacation days prospectively, on a monthly basis, until the accrual limit is again reached.

The following is an example of how the accrual limit works: An employee who receives 20 vacation days per year will have an accrual limit of 30 vacation days or one and a half times the annual allotment. If that employee uses only eight of the 20 accrued vacation days in 2011, the employee will carry over 12 days into 2012. In 2012, this employee will accrue vacation days throughout the year, on a monthly basis, until a total of 30 days is accumulated (12 days from 2011 and 18 days from 2012), at which point the employee will have reached the accrual limit. This employee will not accrue additional vacation days during the remainder of 2012, nor accrue additional days in 2013, unless and until some of the accumulated vacation days are used and the balance is reduced below the 30-day accrual limit. If this employee then uses 10 vacation days at some point in 2011, the accumulated days will be reduced to 20, and the employee will immediately resume accruing vacation days until the accrual limit is again reached.

California Vacation Termination Pay

Due to California State Law

Employees will be paid at the time of termination for any accrued and unused (including carried-over) vacation days through their termination date. Payments will be calculated on the employee's then-current base salary and subject to applicable deductions and withholdings.

VACATION ADJUSTMENTS FOR PAID AND UNPAID LEAVES OF ABSENCE

Vacation eligibility will not be adjusted for paid or unpaid approved protected leaves of absence under the Family Medical Leave Act (FMLA) or any other similar state statutes, typically up to a maximum of 12 weeks. For approved disability leaves of absence that exceed the 12 weeks, the vacation eligibility for the current year will be adjusted according to the following schedule upon the employee's return to work, minus any vacation days already used prior to and during the leave. Vacation eligibility will be adjusted for any personal leaves of absence exceeding 30 days.

Vacation Eligibility	Current Year Vacation Adjustment
2 weeks	0.83 days per month
3 weeks	1.25 days per month
4 weeks	1.67 days per month
5 weeks	2.08 days per month

■ **Example:** An employee with six years of Company service was on a two-month, unpaid personal leave of absence from August 1 through September 30. The vacation for the current year will be computed on the basis of 1.25 days for each of the ten months the employee actually worked between January 1 and December 31.

10 X 1.25 = 12.5 days, instead of 15 days

If an employee took more vacation in the current year than he/she was entitled to based on the vacation adjustment calculation, the number of days exceeded will be subtracted from the following year's vacation eligibility. For example, if the employee in the above illustration was only eligible for 12.5 days (adjusted after the leave) and had already taken 15 days vacation, the additional 2.5 days to which the employee was not entitled will be subtracted from the following year's vacation eligibility. Under no circumstances will an employee be eligible for more than 52 weeks of pay in any calendar year.

Any questions concerning vacation eligibility should be referred to Human Resources. The Vacation Adjustment Policy applies to all employees unless otherwise required by state law.

MEDICAL OR OTHER UNSCHEDULED ABSENCES

The efficient operation of the Company is predicated upon employees maintaining satisfactory attendance records. Employees must phone their immediate supervisors as early as possible prior to regularly scheduled hours of work when they are unable to report to work due to an illness. Employees must also remain in frequent contact with their department during any prolonged absence. If, due to continued or excessive absences, an employee is not meeting the Company's legitimate expectations regarding performance or workload, the employee's absence record should be formally reviewed with disciplinary action in mind. Disciplinary action for excessive absenteeism may be instituted even if the employee has paid sick time remaining if it is determined that the use of sick leave is not compliant with company policy or applicable law. Medical verification of treatment of illness may be required to the extent permitted by law. However, the employee need not and should not provide specific information regarding the nature of the illness or diagnosis. Failure to give prompt supervisory notification of absence and legitimate reasons for absences may be grounds for immediate termination. See "CBS Short Term Disability Program" for absences of eight or more consecutive calendar days.

SICK DAYS

For illnesses less than eight consecutive calendar days in duration

Effective June 1, 2016, CBS provides its full-time staff employees with up to eight excused days in the event of illnesses of short duration or for medical treatment and preventative care. Employees may use sick days for their own physical or mental illness, injury or health condition; obtaining diagnosis, care, treatment or preventive care from a health care provider. Sick days may also be used to care for a family member for any of the previous reasons. If the employee is a victim of domestic violence, sexual assault or stalking, sick days may be used for related absences (e.g., counseling; relocation; legal action and proceedings). Family members include the employee's parent, child, spouse, registered domestic partner, grandparent, grandchild and sibling. If "family member" is defined by local law to include broader coverage, the broader definition will apply. In some localities, local law may allow for additional uses of sick leave and in partial day increments. To the extent greater protections or benefits are provided by local law, such local law will supersede CBS policy (please see local laws below and contact your local human resources representative with any questions).

Unused sick days are not carried over into the next year and are not payable upon termination or resignation. Employees who are on vacation and become ill cannot change their vacation time to sick time unless approved for disability according to the "Short Term Disability Program."

Employees covered by an applicable collective bargaining agreement are governed by the provisions in that agreement.

In the first calendar year of employment, employees are permitted sick days based on the following schedule:

If Hired Between:	Number of Days:
January 1 and March 31	6
April 1 and June 30	4
July 1 and September 30	2
October 1 and December 31	1

In subsequent years, employees are permitted up to eight sick days per calendar year. For those employees on a compressed work schedule, sick days may be adjusted similarly to vacation days. In cases where an employee has not accrued sufficient paid sick days per CBS Policy to be used in accordance with any applicable local paid sick leave laws, an employee may use his or her own personal or vacation days accordingly.

California

Under the Healthy Workplaces/Healthy Families Act of 2014, employees may use paid sick days upon the oral or written request of an employee for themselves or a family member for the diagnosis, care or treatment of an existing health condition or preventive care, or specified purposes for an employee who is a victim of domestic violence, sexual assault or stalking.

Connecticut

Under Connecticut's Paid Sick Leave Act, employees categorized as "service workers" under the act are eligible to receive paid sick leave to care for the employee's, child's, or spouse's: illness, injury or health condition; the medical diagnosis, care or treatment of mental or physical illness, injury or health condition; or preventative medical care. Where the employee is a victim of family violence or sexual assault, leave may also be used to obtain services from a victim services organization, relocation and law enforcement efforts.

District of Columbia

Under the District of Columbia's Accrued Sick and Safe Leave Act of 2008, employees are eligible to receive paid sick leave for their own or family members' illness or medical care, to aid or care for an ill family member, and for employee absences associated with domestic violence or sexual abuse.

Illinois

The Illinois Human Rights Act (IHRA) provides expectant mothers specific workplace protections during their pregnancy and childbirth. The Act provides expectant mothers with the right to request reasonable accommodations for pregnancy, childbirth, and medical or other common conditions related to pregnancy or childbirth, including the right to be free of discrimination because of their pregnancy and free of retaliation with respect to invoking rights under the Act.

Maryland

Under the Maryland Flexible Leave Act, employees may use paid sick leave, vacation time or any other form of paid time off for the illness of an immediate family member.

Massachusetts

Under Massachusetts' Earned Sick Time Law, employees may use paid sick time when an employee or the employee's child, spouse, parent, or parent of spouse is sick, has a medical appointment, or has to address the effects of domestic violence.

Minnesota

Under the Minnesota Parenting Leave Act, employees may use paid sick leave benefits (not disability benefits) to care for an employee's ill or injured child or covered family member on the same terms that the employee is able to use sick leave benefits for the employee's own illness or injury. Leave may also be used for the purpose of providing or receiving assistance because of sexual assault, domestic abuse or stalking.

New York City

Under the New York City Earned Sick Time Act, employees are eligible to receive paid sick days for their own illness or health condition; to get a medical diagnosis, care or treatment of a mental or physical illness, injury or condition, including preventative medical care. Such leave can also be used to care for a family member who needs medical diagnosis, care, or treatment of a mental or physical illness, injury, or health condition, or preventative medical care. Sick leave may also be used due to the closure of the employee's place of business, or child's school or place of care for health reason.

Philadelphia

Philadelphia's Promoting Healthy Families and Workplaces Ordinance provides that sick time can be used for the employee's own health needs, to care for a family member or for leave due to domestic abuse or sexual assault.

Portland

Portland's Protected Sick Time Ordinance provides that employees are eligible to receive paid sick days to be used for their own illness or health condition, or to aid or care for an ill family member. Leave may also be used if the employee, their child or dependent is a victim of domestic violence, harassment, sexual assault or stalking, and for the closure of the employee's place of business, or child's school or place of care for health reasons.

San Francisco

The San Francisco Paid Sick Leave Ordinance provides that employees are eligible to receive paid sick leave for their own illness or health condition, or to aid or care for an ill family member or designated person.

Seattle

Seattle's Paid Sick and Safe Time Ordinance provides that employees working within Seattle city limits are eligible to receive sick time that may be used for an employee's own illness or health condition, or to aid or care for an ill family member. Safe time can be used for reasons related to domestic violence, sexual assault or stalking, as well as for the closure of the employee's workplace, or child's school or place of care for health reasons.

BONE MARROW/ORGAN DONOR PAID TIME OFF POLICY

CBS employees will be provided up to five (5) workdays of paid leave to undergo a medical procedure to donate bone marrow and up to thirty (30) workdays of paid leave to serve as an organ donor. An employee must provide advance notification and written verification from a medical provider that he or she is a bone marrow or organ donor. Unless otherwise required by law, the leave of absence provided may not exceed five (5) working days in a calendar year for bone marrow donation or thirty (30) working days in a calendar year for organ donation.

This paid leave is intended to cover time for any medical testing or other procedures required for bone marrow or organ donation as well as any related travel time. It may be taken in one or more periods of time. Further, this paid leave is separate from and will not be applied against accrued and unused vacation time or other paid time off. Paid leave will not be provided to employees for activities related to bone marrow and organ donation outside their regular work schedule (for example, on a holiday or weekend). To the extent greater protections or benefits regarding paid leave for bone marrow or organ donor activities are provided by applicable law, such applicable law will supersede this policy.

ILLNESS-IN-FAMILY DAYS

Illness-in-family days for short term illnesses of a child, spouse or parent for which treatment and recovery are brief are not granted as paid absence days from work (*except in California, Maryland, Minnesota and District of Columbia – see "Sick Day Policy"*).

Vacation days, or personal days (if applicable), may be used with department head approval. Unpaid family care leave (see "Family and Medical Leave") is available to employees who have to provide care to a spouse, child or parent with a serious health condition.

WORKERS COMPENSATION

Employees injured in the course of employment at CBS may be eligible to receive Workers Compensation benefits. As soon as possible after an injury, the appropriate Workers Compensation form should be completed by the employee and supervisor and returned to the local Human Resources representative and/or the Corporate Benefits Department so that it can be filed with the insurance carrier.

In California, the local Human Resources representative will additionally notify the Director of Occupational Health and Safety (1-323-575-2443).

Unless state law dictates otherwise, Workers Compensation payments are paid only after employees have received all sick pay or short term salary continuance benefits that are payable for a work related injury. Absences due to injury are considered sick days and are paid in accordance with the sick day and short term disability policies.

For full-time staff employees, the following applies:

Days missed from work as a result of a Workers Compensation injury are not deducted from sick days if all three of the following conditions apply:

1. The injury occurs in the field (outside of a CBS facility).
2. The injury results from an action taken by a non-CBS employee at the time of the injury.
3. The situation is considered to involve an element of risk substantially greater than the employee's normal assignment.

The final decision as to whether or not these three conditions have been met rests with the department head.

SHORT TERM DISABILITY PROGRAM

The Short Term Disability (STD) Program is a salary continuance program designed to provide regular full-time staff employees a portion of their pay for up to 26 weeks if they are unable to work because of illness or injury for eight or more consecutive days. The Company has an agreement with UNUM (Disability Vendor) to provide certain services with respect to this program.

Time taken under the CBS Short Term Disability Program is designated as leave time under the Family and Medical Leave Act of 1993 (FMLA) or state law counterparts such as the *California Family Rights Act (CFRA)*. Any questions regarding the CBS Short Term Disability Program should be directed to the Corporate Benefits department or your local Human Resources representative.

Active, full-time staff employees are eligible for the CBS Short Term Disability Program beginning with their first day of work. For employees covered by an applicable collective bargaining agreement, eligibility is governed by the terms and conditions of that agreement.

Short term disability illnesses are those of eight consecutive calendar days or more due to an illness, injury, pregnancy or childbirth provided that the employee is under the care of a licensed physician.

The number of weeks of salary continuance benefits for which an employee is eligible depends upon length of service and the severity or type of disability, as documented by the medical evidence. The employee's medical provider must provide satisfactory medical evidence to UNUM. Approval by UNUM is required before any salary continuance benefits can be paid.

The following table shows the number of weeks of salary continuance an employee may receive at 100% of salary based on his/her Company Seniority Date, and at 60% of salary based on his/her Company Seniority Date:

Weeks of Disability Per Calendar Year

Completed Years of Service	At 100%	At 60%
Calculated on the Employee's Company Seniority Date		
Less than 1 year	2	24
1 but less than 5 years	8	18
5 but less than 10 years	10	16
10 or more years	13	13

The maximum number of weeks of 100% salary continuance an employee may receive is based on the employee's Company Seniority Date on the last day worked. The maximum number of weeks at 100% salary continuance that any employee will receive per calendar year is 13 weeks. However, an employee's calendar year maximum may be exceeded in a year if an employee's short term disability from a previous year extends into the next year, followed by a second disability in that year.

Once the allotted number of weeks of 100% salary continuance is exhausted, any additional approved period of short term disability benefits (including a second period of disability resulting either from the same or different cause as the prior disability) will be paid at 60% of salary until the employee returns to work, the claim is closed or the job reinstatement rights period has ended, whichever occurs first. (See "Job Reinstatement Rights for Disability Leaves").

The definition of salary for full-time staff employees is base pay, excluding overtime, bonuses and any other additional compensation. For certain employees covered by an applicable collective bargaining agreement or talent contract, the salary is the benefit base salary provided under the terms of that agreement with CBS. Commissioned salespersons are advised of their benefit base salary when hired and, thereafter, on an annual basis.

Although the calculation of weeks paid at 100% is based on a calendar year, the Company's cumulative six month job reinstatement rights period is calculated on a rolling 18 month period. (See "Job Reinstatement Rights for Disability Leaves").

Example:

An employee is eligible for 10 weeks of salary continuance at 100%. This employee was disabled for five weeks from April 20, 2015 through May 24, 2015 and received salary continuance benefits at 100%. If this employee became disabled again from December 21, 2015 through February 28, 2016, salary continuance would be paid as follows:

1. December 21 through January 24 – five weeks at 100%
2. January 25 through February 28 – five weeks at 60%

During the calendar year, the employee was eligible for 10 weeks at 100% pay. Because the employee had received five weeks of salary at 100% during the first episode of disability in 2015 he/she would only be entitled to five weeks at 100% during the second episode of disability that began in 2015.

If this employee returned to work on February 29, 2016 and became disabled again after being back for longer than the recurrent disability period, he/she would be eligible for a new allotment of weeks, payable at 100% (based on his/her seniority date) for a new disability because it *began* in the new year.

Eligibility Procedures for the CBS Short Term Disability Program

- Employees must call UNUM to report all illnesses and injuries that last eight consecutive calendar days or longer. *California employees must also notify their local Human Resources representative.* The eight-day period begins with the first day the employee was expected at work but could not come back due to sickness or injury. If, considering the circumstances, the employee believes he/she will be out the eight consecutive days, the employee does not have to wait to call UNUM.

If an employee becomes ill, or is injured over a weekend, on a scheduled day off or while on a scheduled vacation, the employee should begin to count eight consecutive days starting with the first day the employee sought medical treatment and was treated by a medical professional. Documentation of this treatment must be provided.

- The employee must provide notice of the short term disability claim to UNUM no later than 30 days following the last day of active work.
- The employee should be prepared to give UNUM information about his/her medical condition, job duties, contact information for his/her physician (name, address, telephone number) and the name and telephone number of the employee's supervisor or department head.
- The employee should sign a medical authorization form that will allow his/her physician to share information with UNUM. This form can be provided by UNUM or the local Human Resources representative, or the employee may ask his/her physician for the physician's general release form.
- The employee must stay involved in the processing of the claim for benefits. The employee should follow up with UNUM to find out if the employee's physician has responded to UNUM's request for medical evidence. UNUM must remain informed about the employee's ability to return to work. This will permit UNUM to know when to call the employee's physician for additional medical evidence, if necessary.

- In addition to interacting on a regular basis with UNUM, it is the employee's responsibility to keep in regular contact with his/her supervisor or department head about his/her ability, or inability, to return to work.

If an employee is absent due to illness, injury or pregnancy and does not contact UNUM or provide appropriate medical release documentation, the absence may be considered unauthorized which will result in the suspension of pay and/or result in disciplinary action. If the absence continues without proper notification to UNUM, the employee may be considered to have resigned from CBS.

Managers are expected to follow up with employees who have been absent eight consecutive calendar days or more to ensure that the employee has contacted UNUM. If a manager believes that an employee has not contacted UNUM, or if a manager has not been contacted within a reasonable amount of time by a Corporate Benefits representative or UNUM regarding the employee's disability status, the manager should call Human Resources to determine if the employee should remain on payroll.

If short term disability benefits are denied by UNUM, and the employee has already received such benefits, the Company will, at its discretion, offset future benefits or seek recoupment of any overpayment.

If the Employee has a Work-Related Illness or Injury

If the employee has a work-related accident or illness, the employee's supervisor or the local Human Resources representative is required by law to report the accident to Workers Compensation, or *in California the local Human Resources representative will additionally notify the Director of Occupational Health and Safety (1-323-575-2443).* Separately, if the employee is expected to be out of work, he/she must still contact UNUM if his/her disability is eight consecutive calendar days or more in duration. As long as the employee is eligible to receive short term salary continuance benefits for a work-related injury, the Company's Workers Compensation carrier will not pay a benefit for lost wages. However, the employee must continue to contact the Workers Compensation carrier to keep the carrier informed of the status of his/her disability – see "Workers Compensation" for more information.

If the Employee's Short Term Disability Claim is Denied

A letter from UNUM will be sent to the employee stating the specific reason(s) for denial and will provide information regarding the employee's right to appeal the decision. A separate notice, which does not include specific medical information, will be sent to the employer stating that the employee's claim for benefits had been denied.

California Locations

In addition to contacting UNUM, California employees are responsible for filing for California State Disability Benefits (SDI) on their own. This process must be initiated by the employee by contacting the local Employment Development Department (EDD). California employees are cautioned not to delay in doing so because the amount of SDI benefits an employee should be entitled to receive is immediately offset from the employee's short-term salary continuation benefit's check.

JOB REINSTATEMENT RIGHTS FOR DISABILITY LEAVES

Employees on disability leaves of absence must provide adequate notice to Human Resources and to their supervisor of their expected date of return. Employees with less than one year of service have 12 weeks from the date on which the leave commences to return to work, except as otherwise required by applicable law. Employees with one or more years of service have six months from the date on which the leave commences to return to work. For any leave beginning on or after April 1, 2012 the job reinstatement rights period is calculated on a rolling 18-month period. If an employee takes a second disability leave in the same 18-month period, whether related or unrelated to the first disability leave, the employee's reinstatement rights will still total the applicable limit of 12 weeks or six months because the reinstatement rights timeframe is calculated on a cumulative basis. Job reinstatement rights under Company policy will end at the point an employee has been absent beyond the applicable limit (either 12 weeks or six months) in any 18-month period. If an employee does not return within that time, he or she will, absent special circumstances, be considered to have voluntarily resigned from the Company.

California's pregnancy disability leave law may provide employees with less than one year of service who are disabled by pregnancy, childbirth or a related medical condition up to a maximum of four months of leave.

Before an employee may return to work, the physician must provide a medical release from the disability to UNUM. If the employee requires a reasonable accommodation to return to work after a disability leave of absence, CBS will engage in the interactive process with the employee, and if appropriate, with the employee's medical provider, to determine whether a reasonable accommodation exists that will permit the employee's return to the workplace, including but not limited to an extension of the leave period. Any request for reasonable accommodation must be approved by CBS Human Resources and the department head prior to the employee's return to work.

FAMILY AND MEDICAL LEAVE

Employees who work in a location where state or local law provides a greater level of benefit than the Family and Medical Leave Act of 1993 (FMLA) are eligible for the benefits provided under such state or local law. Human Resources and the CBS Law Department should be consulted for particular requirements in those jurisdictions.

Basic Leave Entitlement

The FMLA entitles eligible employees to up to 12 weeks of unpaid, job-protected leave for the following reasons:

- For incapacity due to pregnancy, prenatal medical care or childbirth;
- To care for the employee's child after birth, or placement for adoption or foster care;
- To care for the employee's spouse, son or daughter, or parent who has a serious health condition; or
- For a serious health condition that makes the employee unable to perform his/her job.

Any fraud, abuse or misuse with respect to either requesting or taking FMLA leave may result in discipline, up to and including immediate termination. The misuse of FMLA leave shall include, but not be limited to, the use of leave time for anything other than its intended purpose.

California Locations: Leave for disability due to pregnancy, childbirth, or related medical conditions is covered under the California Pregnancy Disability Leave Act. Unpaid family leave under the California Family Rights Act (CFRA) may also be available to care for the serious health condition of a domestic partner, subject to eligibility requirements.

Military Family Leave Entitlements

Qualifying Exigency Leave

Eligible employees with a spouse, son, daughter, or parent on active duty or call to active duty status in the regular Armed Forces, National Guard or Reserves deployed to a foreign country (or for reserve components, in support of a contingency operation) may use their 12-week leave entitlement to address certain qualifying exigencies. Qualifying exigencies may include attending certain military events, arranging for alternative childcare, addressing certain financial and legal arrangements, attending certain counseling sessions, and attending post-deployment reintegration briefings.

Military Caregiver Leave

FMLA also includes a special leave entitlement that permits eligible employees to take up to 26 weeks of leave to care for a covered service member during a single 12-month period. This 26-week entitlement extends FMLA leave beyond the normal 12 weeks of FMLA leave.

A covered service member is:

- A current member of the Armed Forces, including a member of the National Guard or Reserves; or
- In some cases, a veteran who has a serious injury or illness that:
 - Was incurred in the line of duty on active duty (or that existed before the beginning of the member's active duty and was aggravated by service in the line of duty on active duty); and
 - May render the service member medically unfit to perform his/her duties at CBS; and
 - As a result of this injury or illness, he/she is undergoing medical treatment, recuperation, or therapy; or is in outpatient status; or is on the temporary disability retired list.

The eligible employee must be the spouse, son, daughter, parent, or next of kin of a covered service member.

Certification forms to be completed in connection with Military Family Leave are available from your local Human Resource representative.

Eligibility Requirements

Employees are eligible for FMLA leave if they have worked for the Company for at least one year, for 1,250 hours over the previous 12 months, and if at least 50 employees are employed by the Company within 75 miles. Leave can only be taken once in any 12-month period, measured backward from the date the employee's FMLA leave begins. (*In Washington D.C. and Connecticut, 16 weeks of family care leave can be taken once in any 24 month period.*)

Use of Leave

An employee does not need to use this leave entitlement in one block. Leave can be taken intermittently or on a reduced leave schedule when medically necessary. Employees must make reasonable efforts to schedule leave for planned medical treatment so as not to unduly disrupt the Company's operations. Leave due to qualifying exigencies may also be taken on an intermittent basis.

Employees have up to 12 weeks to return to work and be reinstated. In Washington, D.C. and Connecticut locations, employees have up to 16 weeks to do so. ***In the case of family leave taken for childbirth, the 12 week period will begin immediately following the last day worked.*** If an employee does not return to work at the end of this period of time, the absence will be treated as a voluntary resignation. ***In unusual circumstances, exceptions may be addressed under the Personal Leave of Absence policy.***

With regard to leave for the birth of a child and in order to care for such a child, entitlement for such leave expires one year after the date of birth of the child. In the case of adoption or placement for foster care, entitlement for such leave expires one year after the date of adoption or placement. Leave taken after childbirth or placement for adoption or foster care may be taken on an intermittent schedule only if the employee and employer agree. *For California locations, consult with Human Resources or the CBS Law Department for guidance regarding intermittent leave under CFRA for "baby-bonding" leave.*

California Pregnancy Disability Leave

California employees who have a pregnancy-related disability are eligible to take a pregnancy disability leave (PDL) for actual disability caused by pregnancy, childbirth, or related medical conditions. PDL need not be taken in one continuous period of time – it can be taken on an as-needed basis and may be taken for a maximum of four months, subject to eligibility. PDL runs concurrently with the FMLA but it is separate from and not inclusive of the 12 weeks provided for birth of a child or placement of a child for adoption or foster care under CFRA. Eligibility for PDL is conditioned upon an appropriate certification from the employee's health care provider. Unlike FMLA or CFRA leave, there is no time-in-service eligibility requirement for PDL. PDL is unpaid but will be offset with any SDI benefits or CBS short-term disability salary continuance benefits for which an employee may be eligible. In addition, PDL will be offset with any accrued and unused sick days. Any unused accrued vacation and/or personal days must be applied to offset any unpaid portion of the PDL leave.

Substitution of Paid Leave for Unpaid Leave

Accrued vacation time and personal days must be applied to the FMLA leave to offset any unpaid portion of the leave and will be included as part of the 12 week FMLA period. Vacation time that is applied to the FMLA leave must be in accordance with the Vacation Termination Pay policy. The last physical day at work determines the percent of the current year's vacation entitlement due the employee. Vacation or personal days cannot be added to the FMLA leave in order to extend the leave period.

In order to receive disability or salary continuance payments, the employee must be disabled and certified as such by a health care provider and approved by the CBS Disability Vendor. Disabilities resulting from pregnancy, childbirth and related conditions are treated like any other disability.

FMLA and disability leaves under Company policy run concurrently.

Benefits and Protections

During a leave of absence protected under the FMLA or other applicable law, the Company will maintain the employee's health coverage under any "group health plan" on the same terms as if the employee had continued to work. Upon return from leave, employees must be restored to their original or equivalent positions with equivalent pay, benefits, and other employment terms. In addition, use of

FMLA leave will not result in the loss of any employment benefit that accrued prior to the start of an employee's leave.

An employee's non-contributory benefit coverage is continued for up to 12 weeks from the last physical day of work (*in Washington D.C. and Connecticut up to 16 weeks once in any 24 month period*). While an employee is on the approved, unpaid portion of an FMLA leave of absence, his/her medical and dental coverage will be continued at no cost to the employee. However, the following contributory benefits must be continued at the same payroll contribution as if the employee were still at work: Flexible Spending Accounts, Group Universal Life (GUL) insurance, Dependent Life Insurance, Optional AD&D insurance, optional "Full Salary" Long Term Disability insurance, Long Term Care insurance and Cancer Care insurance. The employee is required to pay the regular payroll deduction at least monthly in order to ensure continuity of coverage. Contact your local Human Resources representative or the Corporate Benefits Department for more information.

If an employee has a disability that requires that leave time be taken on an intermittent basis, the six month reinstatement period will consist of the total cumulative time taken as related to any disability.

See "Job Reinstatement Rights for Disability Leaves" provisions regarding employees on approved medical leaves of absence who are disabled beyond the 12 weeks of FMLA leave, and who continue to be disabled. Employees returning from FMLA or comparable leaves within the allotted time period must provide notice of their expected date of return to the Human Resources Department and to their supervisor.

An employee returning from FMLA leave or any other protected leave within the allotted time period will be reinstated with no adjustment in seniority credit. If an employee applies for reinstatement at the location where he or she previously worked, the employee may be reinstated to either the same position or to a position equivalent in pay, benefits, and other terms and conditions of employment with the same seniority as held at the beginning of the leave. If, because of changed conditions as allowed and defined by the FMLA and state law counterparts, reinstatement is not possible, the circumstances must be reviewed with Human Resources before denial of re-employment.

Definition of Serious Health Condition

A serious health condition is an illness, injury, impairment, or physical or mental condition that involves either:

- An overnight stay in a medical care facility; or
- Continuing treatment by a health care provider for a condition that either prevents the employee from performing the functions of his/her job or prevents a qualified family member from participating in school or other daily activities.

A serious health condition does not cover short term conditions for which treatment and recovery are very brief.

Subject to certain conditions, the continuing treatment requirement may be met by a period of incapacity of more than three consecutive calendar days combined with at least two visits to a health care provider (or one visit and a regimen of continuing treatment), or incapacity due to pregnancy, or incapacity due to a chronic condition. Other conditions may meet the definition of continuing treatment.

To apply for a family medical leave based on the serious health condition of a family member, the employee must provide written certification from a physician or approved health care provider regarding this condition.

Employee Responsibilities

Employees must provide 30 days advance notice of the need to take FMLA leave when the need is foreseeable. When 30 days notice is not possible, the employee must provide notice as soon as feasible and generally must comply with the Company's normal call-in procedures.

Employees must provide sufficient information for the Company to determine if the leave may qualify for FMLA protection and the anticipated timing and duration of the leave. Sufficient information may include the following:

- The employee is unable to perform job functions;
- The family member is unable to perform daily activities;
- Hospitalization or continuing treatment by a health care provider is needed; or
- Circumstances exist that support the need for military family leave.

Employees also must inform the Company if the requested leave is for a reason for which FMLA leave was previously taken or certified.

Employees will be required to provide a certification from their physician and periodic recertification supporting the need for leave. The certification is to include:

- Medical facts supporting the "serious health condition" status;
- The date on which the serious health condition in question began;
- The probable duration of the condition;
- The regimen of treatment, including the schedule and duration of visits or treatments if it is medically necessary to request leave on an intermittent or reduced schedule; and
- In the case of a family member, a statement that the employee is needed to care for the spouse, parent or child along with an estimate of the time required.

The Genetic Information Nondiscrimination Act of 2008 (GINA) prohibits employers and other entities covered by GINA Title II from requesting or requiring genetic information of an individual or family member of the individual, except as specifically allowed by this law.

Before a FMLA leave of absence is granted, a Request for Leave of Absence form should be completed by the employee, signed by the supervisor, and returned to the Corporate Benefits Department or the local Human Resources representative prior to the leave (or in the case of an emergency situation, as soon as possible thereafter) and a written certification from a physician or approved health care provider should be provided. The certification form for the employee's serious health condition, which should be completed by the physician, is available from the local Human Resources representative. The certification form for the family member's serious health condition is also available from the local Human Resources representative.

Employer Responsibilities

The Company must inform employees requesting leave whether they are eligible under FMLA. If employees are, the notice must specify any additional information required as well as the employees' rights and responsibilities. If employees are not eligible, the Company must provide a reason for the ineligibility.

The Company must inform employees if leave will be designated as FMLA-protected and provide the amount of leave counted against the employee's leave entitlement. If the Company determines that the leave is not FMLA-protected, the Company must notify the employee.

Unlawful Acts by Employers

FMLA makes it unlawful for any employer to:

- Interfere with, restrain, or deny the exercise of any right provided under FMLA.
- Discharge or discriminate against any person for opposing any practice made unlawful by FMLA or for involvement in any proceeding under or relating to FMLA.

Enforcement

An employee may file a complaint with the U.S. Department of Labor or may bring a private lawsuit against an employer.

FMLA does not affect any Federal or State law prohibiting discrimination, or supersede any State or local law or collective bargaining agreement which provides greater family or medical leave rights.

FMLA section 109 (29 U.S.C. § 2619) requires FMLA-covered employers to post certain text contained in this FMLA section. Regulations 29 C.F.R. § 825.300(a) may require additional disclosures.

MILITARY SERVICE

Employees who enlist in the armed forces or reservists who are called to active duty should notify the Human Resources Department and their department head in writing as soon as possible. Such employees may return to the same position or a job of like status, pay and benefits without loss of seniority while on an approved military leave of absence if they are honorably discharged and if they apply for reinstatement within the following time periods:

For military service lasting:

- **Less than 31 days** – must return to work within one day, allowing for safe travel and an eight-hour rest period.
- **31 to 180 days** – must apply for reinstatement within 14 days.
- **More than 180 days** – must apply for reinstatement within 90 days.

The right to apply for reinstatement is in effect if the cumulative length of absence in the uniformed services

does not exceed five years, unless the employee qualifies for an extension under applicable law.

If the military service is not due to a Presidential Call to Active Duty, health care coverage is as follows:

- If the length of service does not exceed 31 days, health care coverage continues with the employee paying the payroll deduction amount that is the required contribution toward the employee's (and dependents') health care coverage.
- If the service is 31 days or more, the employee may continue health care coverage for up to 24 months by paying the COBRA rate.

Reserve Leaves of Absence

The following policy applies to those employees who participate in Army, Navy, Air Force, Coast Guard, State Guard, National Guard or other authorized military reserve programs:

■ Summer Training

Reserve officers and enlisted men or women having at least six months of Company service who must serve a tour of active duty receive the difference between their military base pay and their CBS base pay for up to two weeks of leave. The two weeks of active duty for summer training may be taken in addition to any vacation due.

Reservists having less than six months of Company service receive only their military base pay. The two weeks of active duty for summer training can be taken as a leave of absence without pay in addition to any vacation due.

When it is in the mutual interest of the employee and the Company, military leave may be taken during the employee's vacation. When accrued vacation is applied to an employee's military leave, the employee will receive his or her full base salary in addition to the military pay.

■ Presidential Call to Active Duty (as in Operation Enduring Freedom)

In cases where reservists are called to active duty by a presidential order, CBS will provide benefits in accordance with applicable law.

The Corporate Benefits Department or the local Human Resources representative should be given a copy of the order from the reserve unit, including the dates required for the leave, and, in the case of summer training, the amount of military base pay.

California Locations

Pursuant to California law, CBS employees who are spouses of members of the Armed Forces, National Guard or Reserves on active duty in an area of military conflict, and who work an average of 20 hours per week, are eligible for an unpaid leave of absence of up to 10 days during a period when the employee's spouse is on leave from deployment. In such case, the CBS employee must provide CBS with the following:

- Notice that he/she intends to take the statutory leave within two business days of receiving official notice that the military spouse will be on leave; and
- Written certification that the military spouse will be on leave during the period of the employee's requested time off from work.

MATERNITY/PATERNITY LEAVE OF ABSENCE

Under the FMLA, employees are eligible for up to 12 weeks leave of absence for the birth or placement of a child from which they can return to work and be reinstated (*16 weeks in Washington D.C. and Connecticut*). The 12-week period begins immediately following the last day of work. Employees who do not return to work at the end of this period of time will be considered to have voluntarily resigned. In unusual circumstances, exceptions may be addressed under the Personal Leave of Absence policy.

With regard to the leave for the birth of a child, the entitlement expires one year after the date of birth. In the case of adoption or placement for foster care, entitlement expires one year after the date of the legal adoption or placement. Leave may be taken on an intermittent schedule only if employee and management agree.

California Locations: Please refer to "Family and Medical Leave > Basic Leave Entitlement."

For childbirth, the unpaid portion of the leave will be offset with paid short term disability benefits for which an employee may be eligible. Disabilities resulting from pregnancy and childbirth are governed by the same criteria as any other disability. Typically an employee will qualify for six weeks of salary continuance for a vaginal birth and eight weeks for a caesarean section. The number of weeks of short term salary continuance benefits covered at 100% pay versus 60% pay is determined by the employee's

length of service. (See "CBS Short Term Disability Program"). All accrued vacation (as determined by the date the employee commences the leave), personal days and the six weeks paid parental leave (for employees with a minimum of one year of full-time staff service) must be applied to the leave to offset any unpaid portion and will be included as part of the 12 week FMLA period (or in California, the FMLA and/or CFRA period). These days cannot be added to an unpaid leave in order to extend the leave period.

Prior to starting the leave, the employee should fill out the "Request for Leave of Absence form" which can be found on the CBS Radio Benefits website. The employee should indicate on this form the personal days, accrued vacation and paid parental leave that will be used after the short term disability benefits cease. The employee's manager should sign this form and it should be sent to the appropriate Human Resources representative and to the CBS Benefits Department. In the case of childbirth, the employee should also call UNUM to inform the Vendor of the impending birth approximately one month prior the employee's due date.

Under current Company policy, during the approved unpaid portion of the leave, the employee's CBS medical and dental coverage will be continued at no cost to the employee. However, the following contributory benefits must be continued at the same payroll contribution as if the employee were still at work: Flexible Spending Accounts, Group Universal Life insurance, Dependent Life insurance, Optional AD&D, "Full Salary" Long Term Disability, Long Term Care insurance and Cancer Care insurance. The employee will be billed directly by the vendor for any payments due.

PAID PARENTAL LEAVE OF ABSENCE

Effective April 1, 2016 employees with at least one year of full-time staff service at the time of the birth, adoption, surrogacy or placement of a child in foster care are eligible for six weeks of paid parental leave. The six weeks paid leave will be included in the employee's total 12-week FMLA leave entitlement, and used to offset any period of unpaid leave. The paid parental leave must be taken within one year of the birth, adoption, surrogacy or placement of the child in foster care. This leave must be taken in weekly increments, unless management approves otherwise based on the operating needs of the department. If the leave is not taken during the maternity/paternity leave immediately upon the birth, adoption, surrogacy or placement of the

child in foster care, the time must be pre-approved by management and will be subject to operating needs. An employee may be required to provide proof of birth, adoption or foster care. To the extent greater parental leave protections or benefits are provided by local law, such local law will supersede CBS Policy.

PAID LEAVE FOR A FAMILY MEMBER'S TERMINAL ILLNESS

Employees with at least one year of full-time staff service are eligible for up to two weeks paid FMLA leave to prepare for the death of an immediate family member (spouse, same-sex domestic partner, child or parent) with a terminal illness. The two weeks paid leave will be included in the employee's total 12-week FMLA leave entitlement and used to offset any period of unpaid leave. It may not be used to extend the FMLA leave period. This paid leave may be taken only one time in a 12-month period. Medical certification may be required.

PERSONAL LEAVE OF ABSENCE

Written requests for personal leaves of absence not covered by any other type of leave discussed in this Policy Guide will be considered on an individual basis for full-time staff employees with at least one year of full-time service. This type of leave is unpaid and is intended to be utilized for important personal reasons. Factors considered will include the nature of the request, length of time requested, business requirements and the employee's record and length of service. The maximum amount of time for which a personal leave will be granted is six months. Additionally, vacation – according to the Vacation Termination Pay policy – and personal days must be exhausted prior to the leave beginning. There is no guarantee of re-employment. The Company Seniority Date will be adjusted for the entire time off payroll, unless the leave is less than 30 days.

In unusual circumstances, and at the discretion of management, a personal leave of absence may be used to extend a leave taken under the Family Medical Leave Act (FMLA) or any other leave provided by applicable law. However, under no circumstances may the combination of any protected leave with a personal leave of absence exceed six months, and the portion of the leave taken as a personal leave is governed by the Personal Leaves of Absence policies.

Before any personal leave of absence may be approved, the Request for Leave of Absence form must be completed

by the employee, signed by the supervisor, and returned to the local Human Resources representative. Because CBS benefit coverage ends while an employee is on an unpaid personal leave, employees must contact the Benefits Department to arrange to continue their benefit coverage. Employees will be required to pay the full, unsubsidized cost of their benefits during this time.

JURY DUTY

Regular full-time staff employees will continue to receive their full salaries or regular wages, in addition to the juror's fees they receive, for a reasonable period not to exceed two weeks while they are on jury duty. All employees are expected to advise their supervisors as soon as summoned so that work schedules may be modified accordingly.

Employees whose regular workdays or work schedules coincide with jury duty days are excused from work on those days. Employees who have regular workdays or work schedules that do not coincide with jury duty days or times are expected to work on days or at times not required for jury duty. The days involved would typically be Saturdays, Sundays and holidays. The department head is under no obligation to change vacation schedules because of jury duty.

Employees who are excused from or not scheduled to be on jury duty on a regular workday are expected to report to work as scheduled.

Employees covered by an applicable collective bargaining agreement are governed by the provisions in that agreement.

BEREAVEMENT (DEATH IN FAMILY)

CBS provides time off with pay to its full-time staff employees to attend family funerals and, when necessary, to make funeral and estate arrangements. The specific length of a paid leave is handled on a case-by-case basis depending upon the closeness of the family relationship, the obligations placed upon the employee to make the funeral arrangements and/or to settle the estate, the need for travel time, the interval between the death and the day of the funeral, and any other special circumstances that may exist. The amount of time off with pay varies from one to three days depending upon the individual circumstances. In exceptional cases, up to five days may be granted. Additional time off must be taken as an approved personal unpaid leave of absence, or by using vacation or personal days.

Employees covered by an applicable collective bargaining agreement are governed by the provisions in that agreement.

DEATH BENEFIT PAYMENT

A death benefit payment equal to four weeks base pay (four weeks benefits base pay for staff talent employees and commissioned salespersons) will be made to the immediate survivor or designated beneficiary of a full-time staff employee who dies in active Company service. This payment is made regardless of the employee's length of service with the Company at the time of death. If there is no designated beneficiary on record at the time of an employee's death, or if there are multiple beneficiaries named, CBS Human Resources will determine the recipient of the death benefit payment at its sole discretion.

The immediate survivor or designated beneficiary is also eligible to receive the employee's current accrued and unused vacation pay entitlement subject to the Vacation Termination Pay policy. Base Salary, exclusive of all other kinds of additional remuneration, is used in computing the dollar amount of death benefits for employees other than staff talent employees and commissioned salespersons. The local Human Resources Representative or Corporate Benefits Department should be notified as soon as possible about the death of an employee. The death benefit payment is directed by the Corporate Benefits Department.

The Company will pay a complete week's salary for the week in which an employee's death occurs if death occurs during the work week.

Your Compensation and Benefits

This section of the CBS Policy Guide contains policies around employee compensation as well as certain related benefits.

CBS RADIO BENEFITS WEBSITE AND BENEFITS REPRESENTATIVES

CBS is committed to giving employees the information, tools, and support they need to take charge of their success. The Company provides two comprehensive resources to enable employees to effectively manage their health, finances, and career:

■ The CBS Radio Benefits website at

www.cbsradiobenefits.com –

This website is an easy-to-use, one-stop source that serves virtually all of an employee's HR and benefit needs. From health and savings programs to company policies and total rewards, this personalized online gateway brings together information about all of your CBS Radio benefits and programs.

■ Benefits representatives –

When you need to speak with an experienced benefits representative, help is just a phone call away. For your CBS Radio health and welfare benefits, call Mercer Marketplace 365 at 1-844-246-7216. For your CBS Radio 401(k) Plan, call Vanguard at 1-800-523-1188. (For the CBS Stock Programs or CBS Pension, visit www.cbsandyou.com to learn more.)

COMPENSATION APPROVALS

No management commitments or representation regarding titles or salaries made to either current or prospective employees are effective until and unless proper approvals have been obtained by Human Resources and CBS Compensation.

MERIT INCREASES

Merit increases for exempt and non-exempt employees are determined by appropriate operating management in accordance with established guidelines. These guidelines, which are reviewed continuously, are based upon individual performance, competitive salary data and economic conditions.

Merit increases may be adjusted for any approved leave of absence, paid or unpaid, that is greater than 30 days.

BASE HOURS AND OVERTIME PAYMENTS TO NON-EXEMPT PERSONNEL

The Company reserves the right to require employees to work overtime. Non-exempt employees, both staff and per diem, are subject to federal and state overtime requirements. All questions regarding whether or not a position is exempt from the overtime provisions of the Fair Labor Standards Act, or other applicable state law, should be brought to the attention of the CBS Compensation Department.

Depending upon business unit and work location, an employee's base hours may vary. Base hours are used to determine when overtime is paid and how the overtime rate is calculated. Employees are paid overtime based on their base hours. It is important for employees to understand when overtime payments begin and they should check with management at their location to determine the hours in their work week.

Regardless of how a location decides to base overtime eligibility, per diem employees are only eligible for overtime for hours worked in excess of 40 hours in a workweek, or as otherwise required by state law (e.g., *in California, after 8 hours worked in a workday*).

At the discretion of senior management at the location, non-exempt employees asked to work on a scheduled day off, on a Company recognized holiday, or who are called back after the end of a completed work day, will receive a minimum of four hours' pay at their usual time and one-half rate of pay if the assignment is completed in less than four hours. Employees who elect to work fewer than four hours, even though there is more work to be done, are paid only for the actual hours worked.

Overtime for non-exempt employees must be authorized in advance by the employee's supervisor or department head. The determination of hours worked for purposes of calculating entitlement to overtime generally excludes meal periods. Because overtime is paid on a quarter-hour basis, time credit for hours worked is calculated to the next highest quarter-hour.

Employees covered by an applicable collective bargaining agreement are governed by the provisions in that agreement.

MEAL PERIODS AND REST PERIODS

CBS is committed to complying with applicable state and local regulations regarding meal and rest periods.

In California, non-exempt employees are entitled to a minimum of thirty (30) uninterrupted minutes for a meal period, no later than the end of the employee's fifth hour of work, and a second thirty (30) uninterrupted minutes for a meal period, no later than the end of the employee's tenth hour of work (if applicable), absent a mutual written waiver in certain limited circumstances.¹ During the meal period, the employee will be relieved of all duties and is free to use the meal period however he or she chooses. Meal periods are unpaid and are excluded from "hours worked" for purposes of calculating overtime.

In addition, CBS authorizes and permits non-exempt employees to take rest periods at the rate of ten (10) minutes of rest time for every four hours or major fraction thereof (more than two hours of work). Where an employee's shift lasts less than three and one-half hours, the employee is not entitled to a rest period. An employee is entitled to rest periods as follows: one 10 minute rest period for shifts from 3.5 to 6 hours in length, two 10 minute rest periods for shifts of more than six hours and up to 10 hours, three 10 minute rest periods for shifts of more than 10 hours up to 14 hours, and so on. Rest periods are paid and are included in "hours worked" for purposes of calculating overtime.

Rest periods should be scheduled in the middle of each work period unless practical considerations make it infeasible. Employees may not combine meal and rest periods.

In New York, employees are entitled to a minimum of thirty (30) uninterrupted minutes for a meal period between 11:00 a.m. and 2:00 p.m. for shifts six hours or longer that extend over that period. Employees are entitled to an additional twenty (20) minute uninterrupted meal period between 5:00 p.m. and 7:00 p.m. whose shift begins before 11:00 a.m. and ends after 7:00 p.m. For all shifts of more than six hours starting between 1:00 p.m. and 6:00 a.m., employees are entitled to a minimum of forty-

five (45) uninterrupted minutes for a meal period at the time midway between the beginning and end of the shift. During the meal period, the employee will be relieved of all duties and is free to use the meal period however he or she chooses. Meal periods are unpaid and are excluded from "hours worked" for purposes of calculating overtime. In limited work situations where only one employee is on duty, an employee may voluntarily consent to the arrangement of working through lunch. Employees who seek this arrangement should speak with Human Resources. New York law does not require that employers provide rest periods or breaks of short duration and they may be granted at the discretion of the department director or immediate supervisor, and if granted are to be included in the employees' hours worked.

The above policies apply to both staff and per diem non-exempt employees. Employees covered by a collective bargaining agreement are also governed by these rules unless otherwise provided in their applicable collective bargaining agreement.

Non-exempt employees must accurately record the start and stop time of their meal periods on their time sheet or in applicable CBS time-keeping systems. CBS does not permit "off the clock" work. Non-exempt employees are required to take their meal and rest periods. If a non-exempt employee has missed or has been denied a full and uninterrupted meal period or rest period for any reason, he or she should notify Human Resources in writing within that payroll period. Otherwise, it will be presumed that the employee has taken and/or was provided the required meal and/or rest periods.

This summary is not intended to be an exhaustive recitation of the legal requirements governing meal and rest periods. If you have any questions or concerns regarding the foregoing, please contact Human Resources.

¹ For shifts of six (6) hours or less in duration, the meal period may be waived upon the mutual consent of the employee and the employer. For employees working in the broadcasting industry (i.e., employees of stations under the CBS Television Stations Group umbrella or CBS Radio) who have shifts of twelve (12) hours or less in duration, the second meal period may be waived upon the mutual consent of the employee and the employer, but only if the first meal period has not been waived. For employees outside of the CBS Television Stations Group and CBS Radio, please consult with Human Resources to confirm whether this latter exception is applicable to a particular position or business unit.

OVERTIME WORKED IN ANOTHER DEPARTMENT

Approval for the utilization of staff employees to perform duties outside their normal assignment should be sought in advance from Human Resources. When an employee from one department works in another department on an overtime basis, the department in which the work was performed contacts the employee's home department and arranges for the overtime hours to be entered into the applicable time and attendance system. Non-exempt employees are subject to federal and state overtime requirements and all hours worked in a given workweek, regardless of the department or division, must be taken into account in calculating entitlement (if any) for overtime.

COMPENSATORY TIME OFF FOR EXEMPT PERSONNEL

There is no formal Company policy regarding compensatory time off for exempt employees. Any arrangements made regarding compensatory time off are determined by a department head or business unit and approved by senior management. To the extent it is operationally possible, compensatory time off may be given to employees exempt from overtime who are required to regularly work on scheduled days off. Compensatory time off does not constitute an earned benefit. There is no entitlement to compensatory time off and, accordingly, exempt employees are not paid in lieu of compensatory time off in the event that it cannot be granted or taken. Unused compensatory time off will not be paid out at termination of employment. Therefore, departments that provide compensatory time off should make every effort to provide such time off on an equitable basis. Compensatory time off must be used in the department in which it is granted and may not be carried to another department or business unit in the event of a transfer.

Under no circumstances shall a non-exempt employee receive compensatory time off in lieu of overtime pay.

Employees covered by an applicable collective bargaining agreement are governed by the provisions in that agreement.

"ON CALL" HOURS

Non-exempt employees who are asked to carry a paging device, BlackBerry, or to call the office to learn if their services will be needed while they are off-duty are not credited with "on call" hours. "On call" hours will be credited as hours worked only under limited circumstances, in accordance with applicable law, and if authorized by the employee's supervisor or department head. Human Resources should be consulted in the event of any questions about what constitutes compensable "on call" hours.

Employees covered by an applicable collective bargaining agreement are governed by the provisions in that agreement.

PROPER PAYMENT OF WAGES

It is CBS policy and practice to timely and accurately compensate employees in accordance with all applicable state and federal laws. Unless otherwise provided for in an applicable collective bargaining agreement, the following should apply to all employees.

Non-Exempt Employees

Employees classified as non-exempt employees must maintain an accurate record of the total hours worked each day. An employee's time record must accurately reflect all regular and overtime hours worked each week. It is a violation of the Company's policy for any employee to falsify a time record, or to alter another employee's time record. Any employee who falsifies a time record or aids or abets in the falsification of time records will be subject to disciplinary action, up to and including termination.

Salaried Exempt Employees

An employee classified as an exempt salaried employee will receive a salary as compensation for all hours worked for the Company (absent contrary state law requirements). This salary will be established at the time of hire or when the employee becomes classified as an exempt employee. While it may be subject to review and modification from time to time, such as during salary review times, the salary will be a predetermined amount that will not be subject to deductions for variations in the quantity or quality of the work performed.

Allowed Deductions for Exempt Employees

Under federal and state law, an exempt employee's salary is subject to certain deductions. For example, absent contrary state law requirements, salary may be reduced for the following reasons:

1. All required deductions, such as for federal, state, and local taxes, and all authorized voluntary deductions for the employee's benefit, such as for health insurance premiums and 401(k) contributions, will be withheld automatically from the employee's paychecks.
2. Deductions may be made for one or more full day absences for personal reasons, other than sickness and disability.
3. Deductions may be made for one or more full day absences because of sickness or disability if such deductions are made under a bona fide plan, practice or policy of providing wage replacement benefits for these types of absences. In addition, deductions may be made from an exempt employee's bank of accrued vacation, sick or other paid time off for partial day absences if the employee has such accrued time available.
4. Deductions may be made for Family and Medical Leave Act (FMLA) leave, including intermittent or partial day leave.
5. Deductions may be made to offset payment amounts for jury duty and military pay.
6. Deductions may be made for penalties or suspensions made in good faith for violations of established safety rules of "major significance."
7. Deductions may be made for good faith full day disciplinary suspensions for violations of established work place conduct rules, but not for performance or attendance problems. Workplace conduct rules include, but are not limited to, the policies and procedures set forth in the CBS Business Conduct Statement and the CBS Human Resources Policy Guide.
8. Deductions may be made for whatever day(s) of the first and last weeks of employment the employee does not work. The salary may be prorated on the basis of the number of days actually on the payroll.
9. An exempt employee need not be paid for any workweek in which he/she does no work at all.

Because state or local law may differ, the Human Resources Department and/or the CBS Law Department must be consulted prior to any deductions under these exceptions.

Improper Deductions for Exempt Employees

The Company strictly prohibits improper deductions from the salaries of exempt employees. The following are considered to be improper deductions:

1. Deductions are not permitted for partial-day absences (except under the Family and Medical Leave Act), except that the Company may charge an employee's accrued and unused vacation, sick or other paid time off for partial day absences if the employee has such accrued time available.
2. Deductions are not permitted for variations in the quantity of work.
3. Deductions are not permitted for absences created or caused by the employer or by the operating requirements of the business.

Improper deductions are a serious violation of Company policy. Any employee who willfully violates this policy will be subject to disciplinary action, up to and including termination.

Complaint Procedure

Employees should review their wage statements and paycheck for errors after each pay period. If an employee believes that his or her wage statement or paycheck is inaccurate, subject to any improper deductions, or that this policy has been violated in any way, the employee should immediately report the matter to his or her direct supervisor. If an employee does not feel comfortable discussing the complaint with his or her supervisor, or if circumstances do not permit this course of action, the employee should contact the local Human Resources representative.

In addition, if an employee believes that his or her wages have not been paid in a timely manner, any such concerns should be directed immediately to the local Human Resources representative.

Every report will be fully investigated. The Company will take the necessary steps to rectify any errors and will reimburse for any improper deductions.

No Retaliation

The Company will not tolerate any form of retaliation against individuals who report alleged violations of this policy or who cooperate in the Company's investigation of such reports. Retaliation is unacceptable, and any form of retaliation in violation of this policy will result in disciplinary action, up to and including discharge.

ADOPTION ASSISTANCE PROGRAM

The Company will reimburse up to a maximum of \$5,000 of eligible and documented expenses to cover the cost of adoption by an employee in any 12-month period. Reimbursable expenses include adoption fees, legal fees associated with the adoption, health care costs for the birth mother (in the case of private adoption) and immigration expenses in the case of children of foreign origin. To be eligible, an employee must be a full-time staff employee who has completed one year of full-time staff service at the time of the legal adoption. In the event that the parents of the adopted child or children are both employees of CBS Corporation, the adoption reimbursement may only be utilized by one employee and is limited to the maximum of \$5,000 in any 12-month period. This reimbursement will be considered taxable income and will be reported on the employee's W-2 form. The Adoption Reimbursement Request form can be obtained from your local Human Resources representative. Employees have up to one year from the date of the legal adoption to apply for reimbursement under this program.

